

A
PROJECT
FOR A
ROYALTYTHE:
OR,
General Tax;
WHICH,

By suppressing all the Ancient FUNDS and Later PROJECTS for Raising the Publick Revenues, and for ever abolishing all Exemptions, unequal Assessments, and all rigorous and oppressive Distraining on the People, will furnish the GOVERNMENT a Fixt and Certain Revenue, sufficient for all its Exigencies and Occasions, without oppressing the Subjects.

By the Famous MONSIEUR VAUBAN, Marshal of France, Knight of the King's Orders, and Governour of Lisse.

L O N D O N:

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at the *Golden Ball* in *Cornhill*. 1708.

A

PROJECT

ROYALTY THE

General



P R E F A C E
T O T H E
E N G L I S H R E A D E R .

TH E Eagerness with which this Book was bought up, when it came over lately in the Original French, and that by Persons of Distinction, both for their Sense, and Judgment in Books, as well as by People of Quality, has encourag'd the rendring it into *English*. The Reception it met with among those who understood the Original, soon spread a good Opinion of it among those who did not, and bred a Longing in them to have it translated. This, together with the Book-sellers Importunity to have the Translation, quickly done, may in some measure, plead Excuse for any Oversights or Escapes those who understand both Languages may discover in it. If those who understand neither, nor indeed the Subject, find any Faults, the Translator begs they would take a share of of the Blame to themselves. The Book will sufficiently recommend it self to those who shall discreetly peruse it, and so needs no Certificate from any one. It is not of the Nature of that miserable Trash which is every day imposed upon the Credulous and Ignorant, under the counterfeit Names of *Memoirs* and *Essays*. Those are things, for the most part, very partial and

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trifling, serving only the Interest of Bookfellers, and sometimes of Parties, or perhaps to prevent a mercenary Scribler's Starving.

That the late Marshal *de Vauban* was Author of this little Book, is not at all question'd, neither in *England*, nor Abroad. It is said to have been presented to the King of *France* by the Author some time before his Death, and that it did not meet with a due Reception, being thought unseasonable. A Politick Pretence often used by Ministers and others, who find their Account in the present Management of Publick Affairs. What good Reasons the *French* King or his Ministers had for refusing it, or whether they had any such or no, is not my Business to enquire, no more than it is to determine how far the Scheme it proposes may be applicable in whole or in part, to any other State or Kingdom.

Had the Author liv'd in another Country, he might have justly claim'd the honourable Title of Patriot. That Spirit of Honesty and Candour that runs through all his Book, plainly shews, that he was far from being in the Number of those who make an eternal Noise about Liberty and Property, and even Religion too, (things truly valuable in themselves) when nothing is less in their View than any or all of these, and nothing more than their own private Interest or Humor. He wanted no Addition to his Honours or Wealth, and seems to have had a due Sense of the Bounty and Favour of his Prince; but being acted by a truly generous and noble Principle, and not by the sordid Motives of Avarice and Ambition, he would not suffer his Loyalty and Gratitude to him, to interfere or be inconsistent with the superiour Duty he ow'd his Country.

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He seems to have been a Man who carefully studied, and thoroughly knew, wherein the true Honour and Interest of his Country consisted, and who heartily and stedfastly endeavour'd it. He had many excellent Opportunities to know the State and Condition of *France*, and made a right use of them. His Innate Love to his Country soon open'd his Eyes to see the Misery and Oppression, under which the meaner sort especially of his Fellow-Subjects groaned, and put him upon finding out proper and seasonable Relief for them. He saw what an intolerable Addition there has been made to the old Branches of the Revenues, by the many Projects and Means of later date that have been introduced, for raising Money to supply the King's Occasions: And how both Prince and People were cheated by those who have the Management of the Publick Money. An Evil not peculiar to *France*, nor confined to Arbitrary Governments. He was sensible of the great Disproportion and Partiality that have been, and still are practis'd in the Impositions, and the Rigour and Violence that are used in Collecting them. Among the many ill Consequences of long and Expensive Wars, and the heavy Taxes which necessarily attend them, there seems nothing to have touched him more sensibly, than the mighty Decrease of the People, well knowing, That the true Greatness and Riches of a Kingdom consists in the Numbers of Men, Wisely Govern'd, and usefully employ'd.

The Multitude of those who enjoy Exemptions from almost all Publick Duties, seem'd to him, as indeed it must to common Sense, unreasonable and intolerable: Those who are

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exempted, being the richest part of the Nation, and enjoying Places and Offices of the greatest Profit; because the Burthen that is taken off them must needs be laid on the Shoulders of the lower and poorer Sort, who are much less able to bear it. Having carefully and deliberately weighed all these, and many other Mischiefs and Inconveniencies that attend the present Scheme of levying Duties upon the Subjects of *France*, and the dismal Consequences of such Practices, and having used his utmost Application to find out a seasonable Remedy for them, he thought the only way to make the King Rich and Powerful, and his Subjects Happy, was by laying the Burthen of the *Royal Revenues* upon all the Subjects, of whatever Rank, Quality, or Condition; but in such a Just and Natural Proportion to their several Incomes of whatsoever Nature or Kind, as that all should contribute to the Support of the Government, but no Man beyond his Ability, or just share.

The Scheme he propos'd for this Effect, is what you have plainly and fully laid down in the following Memoirs. He calls it a *ROYAL TYTHE*, and indeed it is such: For as Church Tythes are never the less Tythes, tho' they be raised at the Tenth, Twelfth, or Fifteenth part, so is this, which he would have move between the Tenth and Twentieth part, in proportion to the Exigencies of the Government, and according to the Duration of them: Never higher than a Tenth, or lower than a Twentieth. And as he leaves no Person nor Thing exempted from contributing to this Tythe, so he has carried his Enquiries into the State and Condition of all Men, and into the Nature of every the
most

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most minute Income in the Kingdom. Inasmuch, that if any Fault should be found with his Book, 'tis like, it will be that he has gone into too particular a Detail, and perhaps in some Men's Opinion, he will be thought tedious. If any should be so severely Critical upon him, as to think so, their Prejudice will be removed so soon as they consider the great desire he had to see his Country Happy, and the zeal he shews to have his Scheme put in Practice, as the only means left for that end.

Notwithstanding this Zeal, and the great Application he used in Composing and Finishing this Scheme, he was aware that it would meet with great Opposition, and be in danger to be rejected, considering the Number and Power of those whose present Interest it struck at. He knew very well that the Cries and Groans of the Oppressed seldom reach the Ears of Princes, in most parts of the World; and that if they do, the moving Force and Energy of them is almost lost in passing thro' the Hands of those who surround the Sovereign Powers. Those in many Courts, being such as live by Oppression, and feed upon the Vitals of the honest and better sort. He knew how great the Multitude was of those who find their Account in the Management of the Publick Money upon the Foot they are at present, and how unwilling others would be to part with their belov'd Exemptions. He Musters up all the Objections, and the several sorts of those Men who will most probably oppose his Scheme, and answers them towards the Close of the Book.

Some perhaps may be offended that there are too many *French* words retain'd in this Translation, and others that there are too few; but

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the first may find the Meaning of those; either in the Body of the Book; or in the *Index*; the others, I hope will excuse the Fault, if it is one, considering it was done for the sake of those who were least acquainted with such Terms. The Customs and Constitutions of Kingdoms and States being different, when any thing relating to those, is to be turned from one Language into another, such Terms must either be retain'd and explain'd afterwards, or Words must be used which express, as near as may be, those things which are meant in the Original. *Provinces*, *Generalities*, and *Elections* in *France*, are different from *Counties*, *Ridings*, and *Hundreds* in *England*. The Manner of Imposing Taxes and Duties on Persons or Things, as well as the manner of Raising and Collecting them, are different in *England* and *France*: As are the Judicatures, and Offices and Officers concern'd in the Revenues. The *Gabelle* in *France* has nothing exactly corresponding to it in *England*, and the like might be said of many other things. And therefore it is that there is no avoiding of reserving Terms and Words in a Translation, which are used in the Original. If the Fault of a Translation is only in a few words, and if the Author's Meaning is not mistaken, the Reader has little Reason to complain.

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THE

(i)

THE PREFACE,

*Shewing the Author's Design, and giving a
brief Account of the Work.*

TH^{O'} the Scheme I am going to lay down, contains in it self almost all that can reasonably be said on the Subject, yet I find my self obliged, considering the Prejudice Men have against every thing, that looks like Innovation, to offer some useful Hints and Observations for illustrating the Matter.

I say it with all imaginable Sincerity, that it is not out of any Fondness of my own Abilities, nor any Inclination to arrogate to my self any thing above my Merit, or to attract any additional Esteem, that I have set about this Work. I am neither a Scholar, nor one concern'd in the Revenues; and should I attempt to acquire Honour or Profit by Things that do not belong to my Profession, I should do it with a very ill Grace. I am a *French* Man, well affected to my Country, and very sensible of the distinguishing Marks of Favour, the King has been pleas'd for a long Time to heap upon me. That which lays the surest Foundation

tion for my Gratitude is, That next to GOD, it is to his Majesty I owe all the Honour I have acquired in those Employments He has been pleas'd to bestow upon me, and all the good Effects I have felt of his Liberality. It is therefore this Spirit of Duty and Gratitude that encourages me, and excites my most vigorous Application to every thing, that may promote his Honour and the Welfare of his People. The firm Resolution I have long had to make this Acknowledgement, has put me upon making infinite Observations on every thing, that I thought might contribute to the Security of his Dominions, the Augmentation both of his Glory and Revenues, and of the Happiness of his People; who ought to be the dearest to him, in that the richer they are, the more easily and readily they will supply his Necessities.

The wandering Life I have led for above forty Years has given me Opportunities of seeing and observing, often and in different Manners,

The Preface and the Main of the Book was writ in the Year 1698, immediately after the Treaty of Ryswick.

the most Part of the Provinces of this Kingdom, sometimes accompany'd only by my own domestick Servants, sometimes with some Engineers; I have often given full Scope to my Reflections, and remarked what I found was good and what was otherwise, in the several Parts of the Country; and to examine their Situation, the State and Condition of the People, whose Poverty having often moved my Compassion, has put me upon an Enquiry into the Causes of it. Which having done with great Care, I have found every thing agree perfectly with what has been said on that Head by the Author of the *Detail*
de

de la France; who has unfolded and laid open in a very natural way, all the Tricks and Abuses that are practis'd in the imposing and raising of the Taxes, Subsidies and Provincial Customs. It were to be wish'd that he had handled as fully the Extraordinary Affairs, (as they call them) the Capitation, and the prodigious Number of Exemptions which have spread themselves all over the Kingdom, and who do it full as much Mischief as the other three he has describ'd so well. It is evident, that that Evil is carry'd to so great a Height, that if it is not speedily remedied, the poorest sort of People will be plung'd into such extream Misery, that it will be impossible for them ever to recover; the High-Roads in the Country and the Streets of our Cities and Towns being already crowded with Beggars, whom meer Hunger and Cold have drove from their Houses.

During the several Years that I have made it my Business to enquire into that Matter, by all I can observe and find, in these late Times, near a tenth Part of the People are actually reduc'd to Beggary; that of the other nine Parts, not five of them are in a Condition to give Alms to that Tenth, by reason of the miserable Condition they are reduc'd to, and the small Pittance that is left them. That of the four other Parts of the People, three are in hard Circumstances, by reason of their great Debts, and the inextricable Law-Suits they are intangled in; and that of the other tenth Part, in which I comprehend the Gentlemen of the Sword, (as they're call'd) those of the Robe, both Clergy and Laity, the Nobility of all Sorts, all those who bear Civil or Military Offices, the rich Merchants and Burghers that have Estates, and others who are pretty well to pass;

I say, of all those there cannot be reckon'd above a Hundred thousand Families. And I should not be much out of the way if I averr'd, that, great and small together, there are not Ten thousand of them whose Circumstances are easie; and if you will abstract from those the Farmers of the Revenues, Under-Farmers, Collectors, &c. and all their Associates and Adherents, open and secret, and those the King maintains by his Favour, some few Merchants, &c. I am very sure the Remainder would be small.

Though the Causes of the Misery of the People of this Kingdom be well known, I will however give a general View of the most considerable of them; but it would be a thing of great Use and Importance to

*The Peace of Ryf-
wick concluded in
1697.*

find out some substantial Remedy for this Evil, now while we enjoy a Peace, which promises us a long Continuance.

Tho' I have no Order or Authority to search out the Means for that End, and tho' I am perhaps the Man in all the Kingdom the least qualified to find them, yet I have resolv'd to bestow my Labour, being perswaded, that there is nothing too hard for a long and diligent Application.

I have, in the first place, examin'd the Tax, as to its Rise and Beginning, and in it its State of Innocence; I have trac'd it in its Practice, and in its corrupted State; and having discover'd its Disorders and Abuses I have enquir'd whether there were no way left to restore it to the Purity of its ancient Establishment, by lopping off the Faults and Abuses that have been introduc'd by the Arbitrary way of imposing it; Which has render'd it odious,

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I found that in the Time of *Charles* the Seventh, all necessary Precautions had been us'd for preventing such Abuses in this Matter as might afterwards creep in, and that those Precautions were very just, or at least the Evil was but little, so long as the Burthen was light, and not made much heavier by other Impositions; but since they have begun to be sensibly heavier, every one as done what they could to avoid them; which having given Occasion of much Disorder and Knavery in the Business of the Tax, it is now become Arbitrary, full of Bribery and corrupt Practices, and every way oppressive to the highest degree. The Evil is now so complicated, and so deeply rooted, that tho' it could be brought again to its first Establishment, the Remedy would be but a Palliative, and the Distemper would soon return; for the Path of Corruption, which of all things ought to be avoided, is now so beaten, that it is hard to get out of it. The Land-Tax being founded on the Surveys and the Estimates of the Rents of Lands, must be own'd to be less subject to Corruption, but it cannot be said to be quite free from it, by reason of the Faults of the Surveyors, or of those who make the Estimates, who may be either bribed, interested, or ignorant; or by a wrong Supposition of the Value, it being very natural to rate an Estate at its present Rent, and to tax it accordingly, without considering that the Rents may afterwards fall much short of what they then were. Which the following Instance may serve to illustrate.

A thrifty and industrious Man possesses a certain piece of Land, upon the cultivating of which he spares no necessary Pains or Cost; the Ground makes a grateful and answerable Re-

turn to his Charge and Labour. If at that time there should happen to be made, or renewed, a Rate of Valuation of that Country, this Estate would be tax'd according to its present Rent; but if afterwards this Land falls into the Hands of an ill Husbandman, or one that is broke, and cannot be at the Charges; or if it falls to one under Age, all which happen naturally and very often; in short, if it is neglected either thro' Inability, or otherwise, it will then lose much of its Goodness, and yield less; in which Case, the Proprietor cannot forbear complaining, that his Land is too high tax'd, and he has Reason, considering what it then affords; tho' in the mean time, it cannot be deny'd, but that the first Raters of it, when the Land was good, did their Duty. Where then must the Blame lie? It must certainly be in some Defect in the System, the Justness of whose Valuation ought to have been so calculated as to hold for ever. And it is from this Failure that most of the Complaints come in those Parts where the Land-Tax is, tho' it is not impossible but that other Mismanagements may happen, thro' Negligence, Malice, or Favour.

The Case is the same in the Matter of the twentieth and hundredth Part, which succeeds very well in the Low-Countries; because the Country being flat, the Differences in the Estimates may be reduc'd to three or four. But in a rugged and uneven Country, such as the Frontier of *Morvand*, a rugged Country, being part of *Bretagne* and *Nivernois*, almost every where bad Ground, when I would have made a Proof, I found that in a small parcel of Ground, not exceeding half a Square League, there was a necessity of dividing it into fourteen
teen

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teen or fifteen *Cantons*, to make so many different Estimates : And in each of those *Cantons* there was almost so many different pieces of Ground of different kinds. By which we see, that besides the Mistakes to which the Tax is liable, as well as the Twentieth and the Hundredth, it would be a matter of endless Search and Enquiry, if it were extended over all *France*.

Nor does it fare better with the Business of Chimneys, and Chimney-Money, as in *Bretagne, Provence, Dauphiné*, where notwithstanding all the Care that has been taken to preserve Order and Equality, yet in time all Proportion and Rule have been lost in that, as well as in other Matters.

There are some Countries where all the Impositions are laid on such Goods as are consumed there, even upon the Bread, Wine, and the Meat, but this makes what is Consumed dearer, and consequently more rare. In a word, This Method prejudices the Subsistence and Nourishment of the People, as well as their Commerce, and can never supply the extraordinary Necessities of the State, because it cannot be carried very high. Some have been of Opinion that all ought to be laid on the Salt; but that would make it so dear, that nothing but absolute Force could oblige the People to take it. Besides, the Publick Incomes that way would never satisfy two thirds of the Publick Necessities, much less supply its extraordinary Occasions. Here it is to be observed, that those who have made such Proposals have been miserably out in the number of the People, which they have rais'd to one half more than they really are.

All these Means being defective, we must try to find out others that may be free from all those Faults they charge them with, and that may have all the good and useful Qualities, and even those that are wanting in the other. These Means and Ways then are all found, and shall be no other than the ROYAL TYTHE, if the King shall think it meet, raised proportionably out of every thing that yields Yearly Income. This Scheme is no new thing: We find it mentioned above three thousand Years since in the Scriptures: And Profane History tells us, That the greatest States of the World used it to very good Purpose. Both *Grecian* and *Roman* Emperors took this way: Our Kings of the first and second Race did the same, and so do others at this time, in several parts of the World, to the great Advantage of their Countries. It is alledged that the King of *Spain* takes this way in *America*, and in the Isles under his Dominion; and that the *Great Mogul*, and the King of *China* do use it over all their vast Empires.

In effect, The Establishment of a ROYAL TYTHE, laid upon all the Fruits of the Earth, on one Hand; and on all that produces Yearly Incomes on the other, seems to me to be the most equal and proportionable of all other; because the one goes always with the Land, which yields Increase according to its Fertility; and the other goes according to the evident and unquestionable Incomes. This Scheme is of all other the least liable to Corruption, because it is Subject only to its own Regulations, and does no way depend on the Will and Pleasure of any Man.

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The Church-Tythe, which we propose as a Model for the other, never occasions any Law Suit, nor raises Complaints; and from the time of its first Establishment, we do not find that it has run into Corruption; and therefore has given no occasion for reforming or correcting Abuses.

This Revenue of all other, employs the fewest hands in Collecting it, occasions the least Charge, and is gone about with the greatest Ease and Gentleness. In it there is the least Deficiency, or rather none at all. The Tythers pay themselves according to what they find on the Ground, and no Man must remove any thing before they have their Due. As for other Revenues, besides those that arise from the Product of the Ground, out of which we would have Tythe drawn, the King's Receivers may collect most part of them: And the rest being once regulated, and on a good Foot, will breed no great Difficulty.

This is the Plainest and most Convenient of all Impositions, because when its Regulations are once adjusted, there's no more to do but to have them Publish'd in all the Parish-Churches, and fixt on all the Church Doors, that every one may know what he has to do and depend upon, and that none may have ground to Complain that his Neighbour has over-rated him.

This is the Mildest, and most Peaceable way, of Collecting the King's Money, and which will raise the least Noise and Hatred among the People; no Man having any pretence of Complaint concerning what he is to pay, because it is always in Proportion to his Income.

This will be so far from setting Bounds to the King's Authority, which will still be the same it was, that on the contrary, it will make

him intirely independent, not only of his Clergy, but even of all the several Countries within his Dominions, who have the Privilege of Taxing themselves, on whom he will not hereafter be obliged to lay any Impositions, because the ROYAL TYTHE will supply all his Occasions, and all the King will have to do, will only be to raise or sink the *Tarif* according to the Exigencies of State. It is further an incomparable Advantage of this Tythe, that it can either be rais'd or lower'd without any Trouble or Confusion: For there is no more to do, but to make a new Regulation for the following or current Year, and to affix it as is said before.

The King will no more be at the Mercy of the Farmers of his Revenues, nor have any more need of them, nor of Establisshing any extraordinary Impost, of any Sort whatsoever; neither will he have occasion for any *Loan*, because the settling of this Tythe, and the two other Funds that are to be subjoined, and which we shall speak of afterwards, will afford him enough to supply all the Extraordinary Exigencies of State that can happen.

It will be no prejudice to such as have purchased Offices, whether of Ancient or late Creation, whereof the Government will have no further occasion, because, the Revenues being increased and on a sure foot, they may be reimbursed by degrees, with Interest allowed them out of the Finances; and so having their time at their disposal, will have no ground to complain.

Add to all this, that the ROYAL TYTHE, together with the two other Funds, which we are to join with it, will be the most certain, as well as the most plentiful Means that can be imagin'd

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imagin'd for Payment of the Debts of the Crown.

The Establishment of the ROYAL TYTHE will fix the King's Revenues upon Real and sure Funds that can never fail. It will be a sufficient Cround-Rent upon all the Wealth of Kingdom, the best, the noblest, and the most certain that has ever been thought of.

There being nothing more Just than those Excellent Properties we ascribe of this ROYAL TYTHE, and nothing more certain than those Defects we impute to the other Schemes; I see no Reason why his Majesty should not embrace this preferably to all others, since it infinitely exceeds them all, in respect of its Plenty, Plainness, and Strictness of Proportion, and by its being least liable to Corruption and Bribery.

I will say nothing of the other two Funds, the *Salt* and the *Fix'd Revenue*, which consists in the Demesnes, and the Escheats, and Money arising from the Sale of Places, &c. because I am perswaded, that the Expedients I propose with regard to the first will be easily complied with; and because the other comprehends such Revenues as are already Establish'd, and as good as fixt.

As to the Difficulties that may arise in Opposition to the Establishment of this ROYAL TYTHE, they might perhaps seem formidable if one should muster them up all together, by reason of the Prejudice the People have against Innovation, which hitherto has always done them Evil, but never any good; their Clamours must needs be loud till such time as they have weigh'd the Matter, and compared the good and the ill Effects of it together. Such Clamours are no new thing, and therefore
not-

notwithstanding -hose, a good Design ought not to be laid aside, but carried on and brought to a Happy Issue. The surest way is, to attempt but a little at a time, as I have propos'd towards the End of these Memoirs ; and by this means, those that cry out will be but few, and their noise will be laid, so soon as they have a little consider'd the Matter. It will not be the meaner sort of People that will cry out most, but those I have mention'd in the Chapter, concerning Objections and Oppositions : But since none of those have any reason to do so, we must stop our Ears, arm our selves with Resolution, and go on in our Design, not doubting but that in a little time every one will be sensible of the good Effects of it.

The Establishing the *Royal Tythe* seems to me to be the only Means left whereby the Quiet of the Kingdom can be brought about, and what can add most to the Glory of the King, and increase his Revenues with the greatest ease ; because it is plain, that the more that is settled and strengthened, the more those will increase daily, as well as the Substance of the People ; for those two must go hand in hand.

The more one examines this System, the more its Excellency will appear ; for besides all the good Qualities of it, I have already mention'd, one will always find new Beauties appearing. For instance, there is this incomparable one, and which is indeed peculiar to it, that it is equally profitable to Prince and People. But as this Scheme is founded upon Principles adapted only to it self, tho' very just and natural ; so as to its Execution it is incompatible with any other. Wherefore it would be undoing all, if we should endeavour to mix part of one with part of another, as of the Tythe
of

The Author's Preface.

XIII

of the Fruits of the Earth with the Tax or Subsidies; because that this Tythe being carried to the greatest heighth, in these Memoirs, it cannot be incorporated with other Impositions of the Nature of those that are raised at this time, without putting all in Confusion, and rendring it insupportable. Wherefore this System must be used intire, or quite laid aside.

I would willingly put an End to this Preface, but that I find my self under an Obligation to take the Liberty to represent to his Majesty, that this Work being solely design'd for him and his Kingdom, without any other Consideration; it is necessary, that in his Goodness he would please to refer the Examination of it to Men of true Worth and Honour, and such as are absolutely disinterested: For the general Fault of the Nation, is, to mind nothing less than the Exigencies of the State: and rarely shall we see one endeavour the Publick Good when it interferes with his own private Interest. Another Man's Misery never troubles them, provided themselves are safe: and I have often seen the Publick Affairs miscarry, because private Interest was mingled with it, and they always found Means to cast the Ballance on their side. It would therefore be much for his Majesty's Service, in this Case particularly, to take special Care in the Choice of the Persons to whose Examination he shall please to commit this Work.

I am further oblig'd, in Honour and Conscience, to represent to his Majesty, that I have at all times, and upon all Occasions observ'd, that here in *France* too little Regard has been had to the meaner Sort of People, and that they have been always despised; and therefore it is that they are the most undone
and

and miserable part of the Kingdom; notwithstanding they are the most considerable, both for their Number, and the real and effectual Service they do the Publick: For it is They that bear the Charges, who have always suffer'd, and do still suffer most; and it is upon Them that the great Decrease of Men in the Kingdom falls. Here is what I have discovered by the serious Application I have used, to know how far this Matter would go.

By measuring upon some of the best Maps of this Kingdom, I find, that *France* in its present Extent, contains about Thirty thousand Square Leagues, of 25 to a Degree, the League 2282 *Toises*, 3 Feet. That each of these Leagues contains 4688 *Arpens*, 82 Perches and a half, of Ground of all Sorts; the *Arpen* of 100 Square Perches, and the Perch of 20 Foot long, and 400 Foot Square. These 4688 *Arpens*, 82½ Perches, divided proportionally into waste Ground, building Ground, Roads, Hedges, Ditches, Ponds, Rivers and Rivulets, into arable Land, Meadows, Gardens, Vineyards, Woods, and into all other Parts, of which a little Piece of a habitable Country of such an Extent may be made up; supposing the Fertility of it somewhat below ordinary; this Land then being cultivated, sow'd, and the Harvest reapt and brought in, one Year with another, ought to produce enough to feed seven or eight hundred Persons of all Ages and Sexes, allowing three *Septiers* of Corn, a Head, of *Paris* Measure, the *Septier* weighing 166 Pound *Neat*, the Weight of the Bag deducted.

So that if *France* had as many Inhabitants as it could maintain by its own Product, it would contain, upon the Foot of 700 Persons to a Square League, One and twenty Millions, and allow

allowing 800 to a Square League, Twenty four Millions. By the Rolls I have made of some Provinces of the Kingdom, and of several other little Parts of it, I have found, that the common Square League of those Provinces does not contain but $627\frac{1}{2}$ Persons of all Ages and Sexes; but still I have Reason to doubt whether this List will hold over all the Kingdom, there being Abundance of ill Ground, of which I have no Roll. * In the first Case I find, that is, allowing 700 Persons to a Square League, that there comes short $72\frac{1}{2}$ Persons by the Square League, and in the second of 800 to the same League, that there wants $172\frac{1}{2}$; which in the first Case, comes up to Two Millions, a Hundred and seventy five thousand Souls Difference through the whole Kingdom, and in the other

* I have been told by some judicious Men, whose Business let them into the Knowledge of these Matters, that before the last War there were in France Fifteen Millions of Souls and above, and that at present there are not above thirteen, which comes to but 433 Persons in a Square League; however it has been found, that there are above 700 in Bretagne, Normandy, Picardy, Artois, and the Generallity of Tours, but not so many in Alsace, Dauphiné, and the County of Burgundy. And having further Light into the Matter by the Lists I have collected since, of all the Provinces of the Kingdom, whereof you will see a short Account hereafter; I find, that after the last War there were in France Nineteen Million forty nine thousand, which answers pretty near to the Estimate I have given in the preceding Page, which allows $627\frac{1}{2}$ Persons of all Age and Sexes, to the Square League, which is still much below what it could maintain, was the Ground improved.

other, to Five Millions a hundred and seventy thousand, which is near as many as there are in *England, Scotland and Ireland.*

It is the lower Sort of People, that by their Labour and Business, and by what they pay to the King, enrich both him and all his Kingdom. It is They that furnish him all the Soldiers and Seamen that make up his Armies and Fleets, and a great Number of Officers; all the Merchants, and all the lower Officers in his Judicatures; it is They that exercise all Arts and Handicrafts; it is They that manage all the Trade and Manufactures of the Kingdom; that furnish all the Husbandmen, Vine-Dressers, and Day-Labourers in the Country, who keep and feed the Cattle, who sow the Corn, and gather it in, who dress the Vines, and make the Wine; and to sum up all in one Word, it is they that do all the Work, of all Sorts, in Town and Country.

Herein consists that Part of the People, which is the most useful, but the most despised, who have hitherto suffered so much, and do still suffer, even at the very Time I am writing this. One might reasonably hope, that the Establishing the ROYAL TYTHE would in fifteen Years Time redress all this, and restore the Kingdom to a perfect Abundance both of Men and Riches. For were the People's Oppressions removed, they would marry more freely, they would cloath and feed themselves better, their Children would be more robust, and better brought up, and they would mind their own Affairs much more. In short, they would labour with more Vigour and Courage, knowing that the chief Part of their Gain was to be their own.

It

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It is certain, that the Grandeur of Kings is measured by the Number of their Subjects; it is in these, that all the Wealth, the Happiness, the Riches, the Power, and all they have that's Great and Glorious, in the World consists. Princes therefore can do nothing, that's more for their Service and their Glory, than to have this Maxim before their Eyes; for since it is in this alone, that all their Honour and Happiness consists, they cannot be at too much Pains for the Preservation and Increase of the People, who ought to be so dear them.

It is a long Time since I have been sensible, that this Preface has exceeded its just Bounds; but I cannot however prevail with my self to put an End to it, before I have told my Thoughts concerning the Bounds that may be set to this ROYAL TYTHE, which I think, I have studied so diligently, as to give my Opinion of that Matter.

It seems very reasonable to me then, that it ought never to be carry'd higher than a Tenth Part, nor lower than a Twentieth; the Excess of the first would be too burthensome, and the Smallness of the other would not be sufficient for the current Charges. The King may raise or sink between the Two, as the Necessities of State require, and never otherwise; because nothing is more certain, than that the more you take from the People, the less you leave for Trade and Business; and the best employ'd Money in the Kingdom, is that which remains in the People's Hands, where it is never useless nor idle.

The Fundamental Maxims of
this SYSTEM.

I.

IT is a known and evident Truth in all the civiliz'd Parts of the World, That in every State or Government, the Subjects thereof do stand in need of its Protection, without which they cannot subsist.

II.

That the Prince, the Head and Sovereign of the State, cannot give the People this Protection, unless they furnish him with the Means. From whence follows,

III.

That no State can support it self, unless the Subjects support it. Now this Support implies all the Necessities of the State, to which consequently all the Subjects are obliged to contribute.

From this Necessity does result,

First, A natural Obligation upon all the Subjects of all Ranks, to contribute in Proportion to their Rents, or the Product of their Industry, which no one of them can reasonably avoid.

Secondly, It is sufficient to authorize this Duty, that they are Subjects of that State.

Thirdly, That all Privileges that tend to an Exemption from this Contribution, are unjust and abusive, and neither can or ought to prevail to the Prejudice of the Publick.

PROJECT

Reducing the King's Revenues to a Geometrical Proportion, by establishing a Royal Tythe, which, by producing a considerable Revenue, and sufficient for all the Exigencies of the State, may give ground for suppressing the Tax, the Aids, the Provincial Customs, the Tenths of the Clergy, and all the other Impositions that are chargeable and burthensome to the People of all sorts, except the Gabelle, which is reduced to the half or two thirds of what it is at present; and the Customs, which must be confined to the Frontiers, and be much diminished; The Ancient Demeans of our Kings, and all the other fix'd Revenues; which shall be treated of in the Sequel of these Memoirs.

WHEN I say that France is the finest Kingdom in the World, I tell no News, for that has been own'd a long time; but if I should add, that it is the richest, no body will believe it by what they see. It is nevertheless

theless an evident Truth, and one may easily be convinced of it, if they will but consider, that it is not great heaps of Gold and Silver that make Kingdoms great and rich; there being vast Countries in the World that abound in those, and yet have neither Plenty nor Happiness. Such as *Peru*, and several other Kingdoms of *America*, and of the *East* and *West-Indies*, which abound in Gold and precious Stones, and yet want Bread. The true Riches of a Kingdom, consist in the abundance of such Goods, as are of necessary use for the Support of Men's Lives, and which they cannot be without.

One may safely say, that *France* enjoys this Abundance in the highest degree, since out of its superfluity it can plentifully supply its Neighbours, who are forc'd to come there to purchase such things as they want, with their Gold and Silver; or if it does receive any of their Goods, it is only to encourage Trade, and to gratifie the Luxury of its Inhabitants; otherwise it might very well be without them.

The Goods that *France* most commonly sells to Strangers are; Wines, Brandy, Salt, Corn, and Linnen-cloath. It furnishes them with the Fashions, and a vast number of Stuffs, that are wrought in its Manufactures better than any where else in the World; which brings or might bring to it Immense Riches, above what the *Indies* could furnish it with, if it was Mistress of them.

France has moreover certain singular Properties that encourage an inland Trade, which is mighty useful to it. That is, that there is not a Province in it that does not stand in need of
the

the Neighbouring, some way or other ; which makes Money circulate, and that every thing is either consumed at home, or sold abroad, so that nothing lies on their hands.

If what I have been saying is not exactly and literally true, the blame must not be laid on the Inclemency of the Air, nor on the Sloth of the People, nor on the Barrenness of the Ground ; because the Climate is excellent, the Inhabitants laborious, skillful, and industrious, and very numerous ; but on the Wars, which have plagued *France* for a long time, and on our failing in Oeconomy, which we do not sufficiently understand, either in the choice of Impositions and Subsidies, necessary for supporting the State, or in the manner of raising them, or in the cultivating the Ground, with respect to its Fertility. For it is a Truth beyond all contradiction, That the best Soil differs in nothing from the worst, if it is not cultivated. This Cultivating becomes not only useless, but destructive, both to the Master and Tenant, by reason of the charges he is obliged to be at upon it, if, for want of Consumption, the Product of his Land lies on his hand for want of a Merchant.

We have been long sensible, and every body has complain'd of it, that the Product of the Country has fallen short by one third, of what it yielded thirty or forty Years ago, especially in those Parts where the Poll-Tax is in use, but very few have given themselves the trouble to enquire thoroughly into the causes of this decrease, which every day will become more and more sensible, if proper Remedies are not applied.

Whoever has but the least Knowledge of what passes in the Country will easily perceive, that those Taxes are one of the Causes of this Evil; not that they are always too great, but because they are laid on without any manner of proportion, not only in Gross, with respect of one Parish to another, but of one Person to another. In a word, they are become Arbitrary, there being no proportion observ'd, between the Substance of any Person and the Tax that's laid upon him. Not only so, but those Taxes are exacted with extream Rigour, and with so great Charges that those at least come to a fourth part of the Taxes. Nor is there any thing more ordinary than Distraining upon the poor People to that degree, as to carry away the very doors of their Houses, after they have sold every thing they could find within them: Nay, it has been seen, that even the Houses have been demolished to come at the Joyns, Rafters, and Boards, which they have sold for a fifth or sixth part of their true Value, deducting the Tax.

By the Arbitrary proceeding and Partiality of Men of Power and Authority, it often happens that one or more Parishes are Taxed much below their just proportion, and consequently their Neighbours much above; which is an inveterate Evil, and not easily to be remedied. Those Men in Power are in the end well paid for their Protection, either by an over-value of their Farms, or of those of their Friends and Relations, whose Farmers they protect, so as what Taxes are laid on them is more for Form than any thing else; for there is nothing more usual than to see a Farm of between three and four thousand Livres Rent, that shall not be
Taxed

Taxed to above forty or fifty Livres ; when another of between four and five hundred Livres shall pay a hundred, and often more : And therefore it is, that commonly the Land has not half the Tillage given it that it requires.

The Case is the same between Peasant and Peasant, and between one Husbandman and another, the stronger still Oppress the weaker ; and to such a pass are Matters come with them, that he who otherwise would lay out his Talent upon some Trade or Business, whereby he might decently maintain himself and his Family, chooses rather to lay it up in a Napkin : And he who could well afford to keep a Cow or two, a few Sheep, more or less, with which he could improve his Farm or his Land, is obliged to be without them, for fear of being loaded with Taxes next Year ; which he is sure to be, if it is observed that he gains any thing, or that his Crop has been better than ordinary. For this Reason therefore, he and his Family live wretchedly, half naked and starved : and not only that, but he lets the little Land he has run into decay, by bestowing but half labour upon it, for fear that if it should yield what it could, was it duly manured and improved, he should find his Tax doubled upon him. It is evident then, that the Decay of the Product of the Country is owing to the want of Culture, and that this want proceeds from the manner of Imposing Taxes, and the rigorous way of raising them.

Another Cause of this Decay is the want of Consumption ; which arises chiefly from two Reasons ; one of which is, the Greatness and Multiplicity of the Duties of the Aids, and

Provincial Tolls or Customs, which often exceed the Value of the Goods, such as Wine, Beer, and Cyder; and thence it is that so many have pluck'd up their Vines, and in time will do so with their Apple-trees; because there are too many in Comparison of the Consumption that is at present in every Country; which still diminishes every day. The other is the unspeakable Oppressions of the Commissaries in raising those Aids; they having of late become Merchants of Wine and Cyder: For you must go through so many Offices, and Officers hands, in transporting your Goods, not only from one Province to another, or one Country to another, as from *Britany* to *Normandy*; which makes *Frenchmen* Strangers even to their own Fellow-Subjects and Countrymen, (the most impolitick Maxim in the World; the true Politick being to preserve Unity and Uniformity among the Subjects, to Unite them the more to their Prince) but even from one place to another in the same Province. And there have been so many Tricks invented to surprize the Owners of the Goods, to the end they might be confiscated, that both the Proprietor and the Peasants have chose rather to let their Goods perish at home, than to transport them with so much hazard and trouble, and so little Profit. Infomuch that there is a great deal of Goods, such as Wine, Cyder, and Oyl, and other such like things, that are very cheap upon the place, but would sell at a good Price, ten, twenty, or thirty Leagues off, where they are much wanted; which are suffer'd to perish, by Reason of the danger of transporting them.

It would be much for the Happiness of the State, and the Glory of the King, if some sure and certain way could be found out to furnish His Majesty with as much or more than arises to him from the Taxes, Aids, and Provincial Customs, that thereby his People might be delivered from the Miseries under which they groan by reason of those Subsidies. This I am fully perswaded is what I have found out, and what I am going to propose, after I have in a few Words laid open the Inconveniencies occasion'd by what they call the *Extraordinary Affairs*, and the Exemptions.

It was impossible, upon the foot things are at present, to supply the Charges of the last War, without the help of those extraordinary Projects and Funds, which furnish'd so large Supplies. But it cannot be denied, that excepting the Annuities upon the Town-house of *Paris*, the Annuities call'd *Tontines*, and other such like Mortgages, which may be of use to private Persons, and were Voluntary, the Excess of those Extraordinary Affairs has been the cause of great Evils, which the State must needs feel for a long time; not only by reason of the Annuities and Debts which it has contracted, which have mightily encreased its Charges, and in the mean time, by these means has freed a great many of the Subjects from the Tax, whose Exemptions cost them very little, and even some of that has stuck to the Fingers of the Farmers of the Revenues: But also by the absolute Ruin of a great many good Families, who, without due information whether they were able or not, have been forced to pay several hard Taxes. Moreover, these extraordinary Methods have quite

drain'd and exhausted the Substance of those that were in good Circumstances, and in a condition to supply the Necessities of the poor Country People ; who at all times used to have recourse to them in their Necessity, both to have wherewithall to pay their Taxes, and their other pressing Debts, and to buy the necessaries of Life, reckoning always to repay that Loan with the sweat of their Brow ; by which means both Master and Servant were able to live ; whereas both being ruined at the same time, and by the same means, their condition is almost irrecoverable.

That I may be the better understood, I will take the liberty to give a Detail of the most Material Defects I have observed in Matters of this kind. Not that I mean to find fault with what has been done in Cases of pressing Necessity, but to show the unspeakable Service one might do the State, if there could be a way found out to supply such a Necessity, without being obliged to have recourse to such Means and Ways.

The first of all is, the Injustice in Taxing one Man high, who is no more liable to it than another who pays nothing, or much less than he, and for which there is no other reason given him but the Exigencies of the State ; which always holds good with respect to the State, but the poor Man is much to be pitied, who, notwithstanding his having paid before on several other Accounts, and in other Places, finds himself distinguish'd by the Imposition of a new Tax, which he must necessarily pay, without having the Liberty to offer his Reasons why he ought not.

The

The second is, the Usury which the Farmers exact, both from the Private Person that pays, and from the King that receives; which amounts to no less than a fourth of the whole, and sometimes more.

The third is, the Charges of Constraining, which often rises higher than the Principal it self.

The fourth consists in the Annuities, Wages, and Pensions, by which the King has increased his Debts, by the Creation of so many Employments and Offices, by settling so many Annuities upon the *Town-House of Paris*, the Post-Offices, the *Tontines*, and the Augmentation of Sallaries, &c.

The fifth consists in freeing a great many People from the Tax, whose Exemption falls directly on the People, and indirectly on the King.

The sixth, by compleating the Ruin of those who had still something left, have cut of all manner of Relief from the Peasants, who always had recourse to those in their most urgent Necessities.

And the seventh, in that the *Extraordinary Affairs* having produced a Multitude of smaller Impositions upon all sorts of Goods, have interrupted Trade, by diminishing the Consumption. And Experience plainly shows, that such Impositions serve for no other Purpose than to enrich the Farmers of the Revenues, to vex the People, and to hinder the Sale of Goods, and after all bring little or no Money into the King's Coffers.

Thus all those *Extraordinary Affairs* (as they're call'd) whatever way you turn them, are always equally Prejudicial to Prince and People.

There

There remains one Remark more to be made, and it is this, that the Tax, the Salt, the Aids, the Customs, &c. might well be continued, provided the Abuses that have been introduced, were rectify'd; but this cannot be done with respect to the *Extraordinary Affairs*, which cannot be renewed from Year to Year, at least under the same Title; and therefore how many soever you make of them, one is sure to see an end put to them in a little time: And it is probable it is this Consideration has made our Enemies prolong the War; since it is not to be doubted but they are well informed of what passes among us.

I could enlarge upon the Inconveniencies that attend the Provincial Customs, both on the Account of the Offices being situated in the middle of the Provinces of *France*, and the excessive Taxes, and the Frauds of the Commissioners, but I choose to pass over those, and be as brief as I can. And therefore I will not enlarge any further on that Head, nor on the Capitation; which having been done all on a sudden, and in haste, hath run into inevitable Mistakes, which have considerably lessened what might have been expected from it, and occasioned infinite Confusion and Injustice.

What a mighty Blessing would it be to the Kingdom, if the King could supply his Necessities by easie and natural Methods, without being oblig'd to have recourse to Extraordinary Means, whose weight is ever insupportable, and Consequences dismal.

Since in every State every Individual Subject stands in need of its Protection for their Subsistence, and Maintainance in their several

ral Conditions and Circumstances; it is highly reasonable that all should Contribute according to their Incomes, towards the Charges and Support of it. This is the Design of the Maxim we have placed at the beginning of these Memoirs. There can nothing then be more Unjust, than to exempt from this Contribution those who are most able to pay it, and to lay the whole Burthen on those who are least in a Condition to do it, and who must necessarily sink under its Weight; which otherwise would be very light, were it bore by all in proportion to their Strength. From which it is evident, that all Exemptions in this respect, are Abuses which ought to be reformed.

It seems to me, after much Reflection, and long Experience, that the King has a sure and Effectual Remedy for all these Evils, whether Present or Future.

This consists in obliging every one, in proportion to their several Incomes, to contribute towards the Publick Charges; but still in a gentle and easie way, and in observing such a due Proportion that none might have Reason to Complain; for the Distribution should be so Just, that tho' every one, from the greatest to the smallest, should bear a part, yet the Burthen should not lie too heavy on any one; because every one's share should be in Proportion to his Income.

It will be a further Advantage of this Expedient, That in troublesome Times it will supply all the Publick Necessities, without having recourse to Extraordinary Means, by only augmenting the *Quota's*, in proportion to the Necessities of the State. For Example, if the
ordinary

ordinary *Quota* be the Twentieth of the Income, it may be raised to the Fifteenth or the Tenth, only in Proportion, and according to the continuance of the Necessity; without any ones paying twice for the same Income, or being distressed for the Payment; because the Recovery of those Funds will always be in an easie and natural Way, and with little or no Charge, as shall be shewn hereafter.

I reduce this General Contribution to Four different Funds.

The

The First Fund.

Which comprehends the Tythe of all the Fruits of the Ground without exception.

THE first Fund is a real Receipt in kind of the Fruits of the Earth to a certain Proportion, in lieu of the Tax, the Aids, the Customs or Tolls from one Province to another, the Tenths, and the other Impositions. This Receipt I call a *Royal Tythe*, which is to be generally raised out of all the Fruits of the Earth, of what kind soever; that is, Corn, Wine, Woods, Meadows, Pasturage, &c.

I have at last fixt upon this Scheme, after having for a long time weigh'd and compar'd it with the Land-Tax, and the Twentieth Penny, all the other being full of Incertainties and insuperable Difficulties.

What has always been found fault with in the Imposition of Taxes, and what the repeated Ordinances of our Kings have never been able to remedy to this day, is, That the Impositions have never been Proportioned to the Incomes: both because this Proportion requires an exact knowledge of the Value of the Lands, in themselves, and with relation to the Neighbouring; which very few do understand, or endeavour to inform themselves of, because they think it would require too much Pains and Time to acquire it: And because those
which who

who are most concerned in the Impositions, have always been willing to preserve to themselves a liberty to show Favour to whom they would, in those parts where the Poll-Tax prevails. And as for those parts where the Land-Tax is in Use, by long and certain Experience it is plain, That the ancient Estimates have no manner of Proportion to the present Product of the Land: and that there is a vast Disproportion in the Imposition, not only between one Parish and another, but even between Land and Land in the same Parish: which comes to pass, either because, as in Human Bodies, the Ground changes its Temper, and has not always the same degree of Fertility: or by the Uneavenness of its Surface, which makes a mighty difference; or by the Knavery of the Surveyors. As happened once in the Generality of *Montauban*, where the late Mr. *Pelot* was Intendant; who being desirous to reform the Disorders of the ancient Regulation, by a Commission from the Council, had a new Estimate made by some Surveyors, who Cheated him, notwithstanding all the Care and Application he used in choosing them: insomuch, that, as the most intelligent People of that Country told him, It had been much better for that Generality, if he had let things stand upon the ancient Foot they were on, because the Inequalities of his Tarif were greater than they had been formerly.

The Estimate that was made in *Dauphiné*, in the Year 1639, had no better Effect. There was so little Proportion observ'd in it, and the Inequality was so great, that Mr. *Bouchu*, Intendant of that Province, has begun another, which

which he has carried on with the greatest Exactness and Application these two or three Years past. And it is said it will take him several Years more to finish it; and after he has bestow'd all that Time and Pains upon it, he may be very sure, that after all, there will be Complaints against it. From hence one may judge how hard a matter it is to make true and just Estimates of the intrinsic value of Lands, either as to themselves, or with relation to those that lie near them: or of one Parish, or of one Country in respect of another.

Besides, in these Provinces, as well as in *Provence* and *Britany*, there is a distinction to be made between those Lands that are properly Noble (as they call them) or Lordships, and Lands of Soccage, and of several sorts of Exemptions; which unless every one pay, it is to no purpose to endeavour any Reformation.

One would think, that in those Parts where the Land-Tax is in Use, those that are liable to it should be free from all those Exactions and Extortions that are practised elsewhere in the raising of Taxes; but the Complaints there, are no less than in other Parts; for there the Receivers will have their *Paragouante*, or Present, and their Inferiour Officers are as great Harpies there as any where else; insomuch that neither Mr. *Pelot*, notwithstanding all his Severity and Exactness, nor any of his Successors, Intendants of the Generality of *Montauban*, or even in *Bordeaux* and other Parts, have ever been able effectually to remedy it. It is not altogether the same in *Languedoc*, and *Provence*, those being what they call *Pâis d'Etat*

d'Etat, or Countries that Tax themselves, but the Abuses are more or less every where.

All these Inconveniencies might be redress'd by gathering the Tythe of all the Fruits of the Ground in kind. Formerly that was the Revenue of our ancient Kings, and the most natural, and least chargeable Duty upon the Husbandman. The Proportion observed in it is so Natural and so Precise to the present Value of the Land, that no Surveyor, however expert he may be, is able to make so just a Calculation and Estimate. If the Soil is good and well Cultivated, it will yield a great deal, but if neither, but very little, but in a Natural Proportion to its true Value. And as this way of raising the Tax, and the Aids together would free the Husbandman from the fear of having his Taxes heightened upon him next Year; in those Parts where the Poll-Tax prevails, so it may reasonably be expected, that the Product of the Ground will increase to near half, by reason of the Care and Improvement that will be bestow'd on it, and consequently the King's Revenues will rise in Proportion.

You have seen then the first Defect in this Disproportion happily removed, and in such a manner, that it will not be in the Power of Man to change it.

The Second, which comprehends the Evils that attend Exactions, is likewise for ever banish'd by Establishing this System. For the Husbandman having paid his Royal Tythe, as he does the Ecclesiastick, upon the spot, in the Harvest time, has nothing to fear from the Collectors of the Taxes, nor the Receivers, nor any of their Officers; and all that Animosity,

mosity, and inveterate Hatred that perpetually rages among the *Peasants*, by reason of the Disproportionable Impositions of Taxes, where each is over-rated in his turn, will cease at once: and they will all become good Friends, and have no fault to find with one another, and every one will have a stock of Cattle according to his Substance. And all the Passages will be free and open from one Province to another, and from one Place to another, and all Customs confined to the Frontiers. An Inland Trade will quickly begin to flourish over all the Kingdom, by the great Consumption that will be made; which will enable the Peasant to pay his Master with Ease, and make himself live comfortably.

It remains now to enquire, what Revenue this Fund will produce, on what *Quota* this Tythe must be fix'd?

To that end, to surest way, in my Opinion, will be to make the Experiment upon some one particular Province, *Normandy* for instance, in which there are all sorts of Soils, good, bad, and indifferent: and I choose this the rather, because I had a Friend of mine there, who was a Man of whose Exactness and Diligence in that Matter, I was perfectly well assured. Having Measured this Province upon the best Maps, it was found that the three Generalities of which it is made up, *viz. Roan, Caen, and Alençon*, contain'd 1740 square Leagues, after the Measure of the Chatelet, which makes the League $2282\frac{1}{2}$ Toises long, and the square League 5 Millions, 209 Thousand $806\frac{1}{4}$ Toises; which being reduced to Arpens, of 100 square Perches each, and the Perch of 20 square Feet,

18 A PROJECT for a

as is said before, and the Foot of 12 Inches, makes 4688 Arpens, $82\frac{1}{2}$ Perches.

The Acre is the common Measure in the Province of *Normandy*: and this Acre consists of 160 square Perches, and the Perch of 22 square Feet; but the Feet being different, the most common Measure, and that which they have followed, is of Eleven Inches, and the Inch of Twelve Lines. Of this Measure there must go 679 Perches and a half in length to make a League, according to the Measure of the Chatelet, and consequently the square League will contain $2885\frac{1}{2}$ Acres square, and therefore those 1740 square Leagues must contain Five Millions, Twenty one Thousand, Six Hundred and Forty Acres.

Subtract from this a fifth part, for the Rivers and Rivulets, the High-ways, People of Quality's Houses, Heaths and bad Soil, which amount to a Million, Four Thousand, Three Hundred and Twenty Eight Acres, there will remain, Four Millions, Seventeen Thousand, Three Hundred and Twelve Acres.

It has been further examined, what each Acre, through all the Province could yield, one Year with another, in Eleven Years: and tho' several very expert Persons have maintained, that there was more Ground that yielded above 150 Sheaves in an Acre, than that yielded under 100; and so the Geometrical Proportion would have been 120 to an Acre, one Year with another; yet since this Fact has been disputed by several very Intelligent Persons, who think rather that 90 Sheaves to an Acre, would be a much juster Proportion, by reason of the bad Culture for the most part, we have taken up with this Estimate; because that in a
Scheme

Scheme of this Nature, nothing ought to be advanced, but what is commonly received for true.

It must in the next place be inquired into, how many Sheaves must commonly go to make up a Bushel of Corn. But the Bushel being a very unequal Measure in *Normandy*, we have reduced it to Weight; which is the same over all the Province, and it has been found by unanimous Consent, that five Sheaves commonly will at least make a Bushel, weighing fifty Pound.

The Pound of Corn, at *Roan* and elsewhere, is commonly worth a *Sous*. So the Tythe of 90 Sheaves, is 90 *Sous*. But because the Land is not sowed every Year, and in some parts of this Province, bears Wheat but once in three Years, it has been thought reasonable in this Computation, to reckon only two Years of the three, because the Tythe of the lesser Grain of the second Year, together with the Grass of the three Years, and that of the Pulse, may be worth the Year of Wheat. These two Years then will give nine *Livres*, which divided into three, will give three *Livres* a Year for each Acre; which is about Forty *Sous* the Arpen.

There being a great deal of Wood in *Normandy*, it would seem unreasonable to put the Acre upon the Foot of Arable Ground; but considering that there is a great deal of Meadow and Pasture Ground, which yields much more than the Arable, the one may make amends for the other.

From which it follows, That these Four Millions, Seventeen Thousand, Three Hundred and Twelve Tythable Acres, will give

Twelve Millions, Fifty one Thousand, Nine Hundred and Thirty Six *Livres*, counting upon the Foot of a Tenth part. 12051936 *Liv.*

Now the King does not raise out of the Province of *Normandy* but Four Millions for the Taxes, and about Two Millions, Seven Hundred Thousand *Livres* for the Aids and the Customs of Export and Import; without reckoning what it costs the People for raising these Duties, which amounts to the Fourth part of the Impositions at least, by reason of the great number of Officers, and others that are employed by the Receivers of the Taxes and the Aids. Wherefore this Tythe will exceed all the Kinggets by the Tax and the Aids, by the Sum of Five Millions, Three Hundred and Fifty one Thousand, Nine Hundred and Thirty Six *Livres*.

Though I have found that this Calculation is pretty just, nevertheless since we cannot be too sure in a Matter of this Consequence, it is fit to see whether what we think to be true in the Speculation, is likewise so in the Practice. I have said, that we must Measure a League every way Square, in a spot of Ground that is neither good nor bad, and to see what it actually pays of Ecclesiastick Tythe. This was done on the 24th of *September*, 1698. four Leagues above *Roan*, by my Friend, accompanied by several Expert and Judicious Surveyors. They could not Measure a whole League every way Square, by reason of the Woods, but they did half a League with great Exactness; which enclos'd the two Villages and Parishes of *Renirville* and *Canteloup*; that is 721 Acres, Seven Eights, of the above-mentioned Measure, which makes 1172 Arpens, $14\frac{1}{2}$ Perches, at 20

Square

Square Feet to a Perch, as above; which is just the Fourth part of a square League.

They found that there was about a Fourth part very bad Ground, and besides that, in Woods and Commons, fifty Acres, which were not Tythed, no more than the two Gentlemens Seats, with their Parks and Inclosures. Notwithstanding which, the great Tythe of these two Parishes, which belongs to the *Chartreux* of *Gaillon*, as Abbies of *St. Catherine*, is actually form'd at Six Hundred *Livres*: and the Tythe of the Parson is valu'd at Eight Hundred *Livres*, which makes Fourteen Hundred *Livres*. From whence we may reason in this manner.

If the Fourth part of a Square League, in indifferent Soil, including two Mannors and their Appurtenances, which pay nothing, give Fourteen Hundred *Livres*, of Ecclesiastical Tythe, the square League will give Five Thousand, Six Hundred. Consequently the Seventeen Hundred and Forty Leagues, which make the Extent of the Three Generalities, of which the Province of *Normandy* is made up, will give Nine Millions, Seven Hundred Forty Four Thousand *Livres*. 9744000 *Livres*.

Which is short of the above mentioned Calculation, by Two Millions, Three Hundred and Seven Thousand, Nine Hundred and Thirty Six *Livres*: and this ought to be so. For the Ecclesiastical Tythe, the Model upon which we have made this Estimate, tythes neither Woods nor Meadows, nor Pasture Ground, and takes no more than the Eleventh Sheaf; whereas the Royal Tythe extends to Woods, Meadows, Pasturage, and even Pulse, as high as the Tenth part: and consequently this Tythe must

exceed the Ecclesiastick, at least a Fourth part, and above a Third in those parts where the Ecclesiastick Tythe comes only to the Thirteenth Sheaf, and much more still, where the Fifteenth or Twentieth only is exacted, as in *Provence* and *Dauphiné*, and several other Parts: For the *Quota* of the Ecclesiastical Tythe is very different. It is not that I would have the Royal Tythe raised to the Tenth part; for I will hereafter give the Reasons why I think it ought not to be carried so high; but what I mean is, to show the Proportion between the Taxes, the Ecclesiastical, and the Royal Tythe.

Tho' this Experiment is sufficient to convince any one, yet I think it necessary to bring it up to a Demonstration: And to that end, I ordered a Comparison to be made between the Product of the Tax, and the Ecclesiastical Tythe, in Fifty Parishes taken one after another, in the same part of the Country; which was done upon Fifty Three, including the two above-mentioned: and it was found that the Ecclesiastical Tythe exceeded the Tax, in all those Parishes taken together, one Third and above. For the Tax of those Fifty Three Parishes, amounts to but Forty Six Thousand, Three Hundred and Seventy *Livres*, and the Ecclesiastical Tythe to Seventy Three Thousand and Eighty *Livres*. Thus the Tythes exceed the Tax by the Summ of Twenty Six Thousand, Seven Hundred and Ten *Livres*; which is above one Third. And if the Royal Tythe was raised at the Tenth part, and the Ecclesiastical but at the Eleventh, and if the Woods, Meadows, and Pasture Ground were Tythed, it is evident, that these Fifty Three Parishes, would yield the Double of the Taxes.

By

ROYAL TYTHE.

23

By which it appears, that if the Royal Tythe was but at the Twentieth part, it would, together with the other additional Funds, supply all the Necessities of the State.

Here is then a Demonstration, not only that this Royal Tythe is sufficient to supply the Funds of the Taxes and Aids, but likewise of several other Impositions, which are much more hurtful than profitable to the State, and serve to no other purpose but to enrich some Farmers of the Revenues, and to maintain a multitude of Rogues and Vagabonds, who might be very usefully employ'd somewhere else.

Some perhaps will say, That this Royal Tythe, or this gathering of the Fruits in kind, is not a present and ready Fund, as that of the Taxes and Aids: and that the King, for the Support and Necessities of the Government, would need to have sure and certain Funds on which he might safely rely, as he does on those of the Aids, the Taxes, and of the Customs, from one Province to another.

I do own that the King ought to have a certain and sure Fund to provide for the Necessities of the State; but I do averr, that the Fund of the Royal Tythe is at least as ready as that of the Tax, and that it will always be very sure, Which I prove thus.

The Tax usually is not paid in less than Sixteen Months, and besides there are always Insolvencies. The Experience of what happens between the great Tythers, such as the Bishops, Abbots and Chapters, and their General Farmers, is a manifest Proof, that the King could bring this Fund into his Coffers in Twelve or Fourteen Months, without any Deficiency at all. For commonly the first Term of Payment

of these Farms is at *Christmas*, the second at *Whitsuntide*, or at farthest at *St. John's day*. Nay there are some that are paid Monthly before hand. As the late Archbishop of *Paris's* Farmers did, who paid him regularly a Thousand Pistoles every first day of the Month. Several other Prelates do the same, or near the matter, with those who Farm their Tythes. We cannot suppose the King in a worse Condition than those who have the great Tythes in his Kingdom, and therefore we may reasonably expect that he will be paid in Ten Months, as well as they, or at farthest in Twelve or Fourteen. It is reasonable to believe he will be better paid, because Frauds are daily committed in the Ecclesiastical Tythes, and it can hardly be supposed that the King can be cheated in his, if his Officers are Careful and Diligent.

I take for granted, that this Royal Tythe will be farm'd as the Ecclesiastick, for Three, Six, or Nine Years; which is no less than necessary; to the end the Farmers may not demand any Abatement for any Accidents that may happen, such as Frost, Hail, and the like, and that the Revenues may be certain, and as much to be rely'd on as the Tythes of the Church.

Of all Revenues this Royal Tythe is the easiest; for the Tyther is not obliged to advance any Money, except for the raising it, and that is very small in Comparison to the Revenue. Three or Four Men, and Two Horses, in an indifferent good and plain Country, will take up Two Thousand Sheaves of Corn, in Six Weeks time at most. This Corn may be thresh'd out at their own Convenience in the Winter time, and those whose Occasions are not very pressing, will stay till a convenient time for Sale comes. It

It will therefore not only be easie for the King to find General Farmers for these Funds, but even many Sub-Farmers will readily offer themselves ; because the Husbandmen and Peasants having no ground to fear being overcharged by the Tax for their Farms, will undertake this Employment the more willingly, that it does not require their Pains and Attendance ; but at the time when the Culture of Ground does not want them. And if the King would be pleased to allow Gentlemen to Farm these Tythes, without derogating from their Honour, there's no Reason to doubt but that the Office would be mightily sought after, and instead of One, you might have Ten that would offer their Service.

Even the Parsons themselves would willingly embrace the Employment, both because that by this means they would be freed from the Charges that attend the receiving of the Tythe they pay themselves, and that they would have a clear Profit besides, by reason that almost the same Charges they must be at to raise their own Tythes, would with the Addition of one Man and one Horse more, according to the Extent of the Parish, raise the King's Tythe likewise.

And tho' it should be necessary to have a Barn for holding the Tythe, in every Parish in those Provinces that lie on this side the *Loire*, for there's no occasion for them on the other side, yet the Charges would be inconsiderable ; since that for a thousand or twelve hundred *Livres*, one may build a Barn capable to hold a Tythe worth two thousand *Livres* at least. And the great Advantage the People would receive by this way of levying the Tax,
which

which should always have a natural Proportion to the Produce of the Ground, and which should never be in any danger to be altered, neither by the Malice or Passions of Men, nor by the various Junctures of time ; and which would deliver the People at once from all the Oppression and Villany of the Collectors, the Receivers of the Taxes, and their Agents, and in short free them from all those Miseries to which they are reduced by the present way of raising the Subsidies. I say, All these Advantages would more than Ballance the Charges of this Barn ; which the Farmers might advance , and recover it of the Parishes during the six or nine Years of their Lease.

Moreover, the putting this Scheme in Execution would surprize People the less that they have already the Experience of the Ecclesiastical Tythe : And the dullest Peasant would easily see that it is a Blessing which he cannot value too much : Considering, with himself, that after he has once paid this Royal Tythe, as he has that of the Clergy, his Heart will be at ease all the rest of the Year, and free from the least apprehension, that what he has left shall be taken from him under pretence of Royal Subsidies. Nor will he have ground to fear, let the Produce of his Labour or Industry be what it will, that his Taxes will be heightened next Year. This will not only encourage him to cultivate his Ground, and to put it in a condition to yield all that can be expected from the greatest Improvement, but likewise to live decently and comfortably upon the Fruits of his Labour and Industry, and to give his Children suitable Education.

It

It will not be improper in this place to insert a faithful Relation I had of what happened in the Business of the Jurisdiction of *Roan*; because those who were most concerned in it are still alive, and ready to give the King a true Account of the Matter, if His Majesty would please to be inform'd; there being nothing more capable to give a lively Conception of the great Evils that are occasion'd by the Poll-Tax.

What they call the *Banlieue*, or Jurisdiction of *Roan*, consists of five or six and thirty Parishes, which are in the Neighbourhood of this City; some of them about a League and a half, others two small Leagues distant from it.

As many and as much of these Parishes as lie within the Bounds of this Jurisdiction, are exempted from the Tax. But some parts of some of these Parishes, and almost the whole of those that are most distant from the Town, lie without those Bounds; which are distinguish'd by Lines drawn from one side to the other: And since they have the same Exemptions the Town has, they pay the same Duties of Import which it does, for all the Meat and Drink they consume.

Though this Exemption is but imaginary, as will presently appear, yet it has made these Parishes be look'd upon with an Eye of Jealousie, not only by their Neighbours, but even by the Intendants, who could not endure to see them in quiet, and seeming Plenty, while others were in Trouble and Confusion, by reason of the Difficulties there were in the laying on and gathering of the Taxes.

And

And because it is one of the greatest of those Difficulties, and which happens very often when the King raises the Taxes, to know where Taxes ought to be increased, and where to be diminish'd, there has hardly been a time when that Matter came under Consideration, that the Exemptions of the Parishes within this Jurisdiction have not been narrowly examin'd: And no Man has done that with more Application than Mr. *de Marillac*. He thought he could do nothing more Just, and more Advantagious for the Election of *Roan*, which was over-rated, than to make these Parishes bear a part of the Burthen. But since there is no removing this Exemption, without putting those Parishes upon the same foot with those that pay Taxes, that is discharging them from the foresaid Duty of Consumption, they don't insist so much on this Matter, as on the Diminution that ought to be made in favour of the Farmer of the Aids. And it being evident upon the strictest Examination, that those Parishes, had they been Tax'd, would have paid, at most, but five and twenty thousand *Livres*, do now actually pay above forty five thousand *Livres* of Duty on Consumption, of which there must have been a Diminution made to the Farmer of the Aids, it has been thought adviseable to let the Business of the Exemption alone, and to let them live in the same Condition they have been before.

From hence it appears, that there was Reason for saying, that this Privilege or Exemption had nothing real in it, and existed nowhere but in the Imagination of those who fancied they enjoyed it; because it freed them from

from those Vexations which they see are inseparable from the Imposition and levying of Taxes.

The Inhabitants of the Parishes within this Jurisdiction make no Account of the Overcharge of those Duties, nor of the Roguery and Tricks that are put upon them by the Commissioners of the Aids, who every day invent new ways to get Confiscations to themselves, which is almost impossible to avoid. Nevertheless, it being in the Power of those Inhabitants to fix that Imposition according to their manner of Living, and that they pay nothing if they can live on Bread and Water, they will be content with their Conditions, and be envied by their Neighbours.

Every one complains, and not without Reason, of the Frauds and Tricks that are daily practised by the Commissioners of the Aids. Every Man's Door must lie open to them as often as they desire it: And if it happens that a poor Man, for the Sustenance of his Family, should out of one Hodshead of Cyder or Perry make three, by adding two of Water, as is frequently done, he not only hazards losing all, but also paying a swinging Fine: And he comes off well if he is Acquitted for paying for the Water he drinks.

But this is nothing in comparison of the Misery of those Parishes that are liable to the Tax; for there it is neither their living plentifully nor poorly, nor their good or bad Circumstances which regulates the Proportion of their Impositions; but Envy and Malice, Protection, Favour, and Animosity; and Poverty, whether real or pretended, is sure to be Oppress'd. And if there is one whose Circumstances

ces are easie, he must by all means take care that his Neighbours know nothing of it. He must carry his Precaution to that degree, as to deprive himself even of Necessaries, for fear of being thought Rich : For the Miserable Person that's lyable to Taxes, must, without weighing the Matter, prefer Poverty to a Competency ; which after it has cost him much Uneasiness, serves to no other purpose but to make him the more deeply sensible of the Loss of his Ease, according to the Humour or Jealousie of his envious Neighbours.

In short, the Inhabitants of the Parishes of the foresaid Jurisdiction provide themselves with Cloaths sufficient to guard themselves against the Inclemencies of the Air, without fear that from that precaution any one should draw Consequences prejudicial to their Interest : Whereas, if they go but a quarter of a League from home, they shall see some of their Neighbours, who have much more Land than they, all in Tatters, expos'd to the Injuries of Wind and Rain ; and all because a whole Coat would infallibly bring an Overcharge of Tax upon them the next Year.

Here I cannot forbear telling what I observed at *Honfleur*, which is ; That the Inhabitants, to be rid of the Misery and Oppression which attended the Tax, not only compounded for the Sum they us'd to pay every Year, which was seven and twenty thousand *Livres* ; but also to obtain this Composition, charged themselves with the Sum of a hundred thousand *Livres*, which they borrow'd at Interest, to be employ'd upon the Reparations of their Harbour. So insupportable were their Taxes,
and

and so rigorous the manner of levying them.

Now, to apply all I have been saying concerning this *Royal Tythe*, upon the Experiment made in *Normandy*, to the whole Kingdom in general, I reason thus:

France in its present Extent, exactly survey'd, contains thirty thousand square Leagues, of the measure of the *Chatelet* of *Paris*. Let us then Subtract a * fifth part for the Rivers, Highways, Hedges, People of Quality's Houses, Moors and Heaths, and other Ground which yield little or nothing, there will remain four and twenty thousand Leagues able to pay Tythe; which, upon the foot of the foresaid Essay, which is 5600 *Livres* on the Square League, of Church Tythes, allowing, only the eleventh Sheaf, it will amount to a hundred and thirty four Millions, four hundred thousand *Livres*, and much more were, the Woods, Meadows and Pasture Ground Tyth'd.

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* This Substraction of a fifth part was not made in the Essay above-mention'd of the Square League, and regard was had only to the Effective Produce of the Church Tythes, without taking in the bad Ground; the Woods and Commons within that space of Ground, and the two Mannors, with their Parks and Enclosures, which Method is to be observed all along. From whence it is evident, that it was not absolutely necessary to make any Deduction. We have done it however to render this Scheme as little liable to Censure as was possible; and to make its usefulness appear evidently to every one.

* I will reduce this Sum to a hundred and twenty Million, and instead of the full Tythe, or tenth part, will allow only a twentieth, or half Tythe, for this Fund ; reserving still a Liberty to raise the *Quota* according to the Exigencies of the State, as has been said, and as shall be more fully treated on hereafter. So this Article shall go for sixty Million of Livres, for the *First Fund*. 60000000 Liv.

* By the following Second Tables you will see this Fund reduced to Fifty Million, and the other in Proportion, and yet sufficient.

The

The Second Fund,

Comprehending the Tythe of the Revenues arising from the Houses in all the Cities and great Towns in the Kingdom, Mills of all sorts ; of Industry, Annuities upon the King ; Sallariex, Penssons, and Wages, and all other Incomes not included in the First Fund.

THE Taxes and Aids, under which I comprehend the Provincial Customs, being converted into a Tythe of the twentieth part of the Fruits of the Earth, to be received in kind, it will be found that above the half of the Rents and Incomes of the People of France pay nothing ; which must needs be a manifest Injury to others ; because they being all equally Subjects, and under the Protection of the Government, every one of them lies under a particular Obligation to contribute to its Support and Necessities, in proportion to their Incomes ; which is the Foundation of this System. For the higher any one is rais'd above others, either by his Birth, Dignity, or Riches, the more does he need the Protection of the Government, and the more it concerns him to support its Honour and Authority ; which cannot be done without great Charges. There remains nothing then but to find out what every Man's true Yearly Incomes are, to the end he may be justly and Proportionally Taxed.

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To

To this Effect, there must be an exact List of all the Inhabitants of the Kingdom ; which would be no hard Matter to do, since it is as good as done already, if the Curees as they are order'd in all the Rituals, have Rolls of all the Souls in their respective Parishes. But in Case they should not have them, I will subjoyn to these Memoirs a Model for taking such a List, which may very easily be put in practice.

All the People of this Kingdom are either those of the Sword, those of the long or short Robe, or *Plebeians*.

Those of the Sword are, the Princes, the Dukes and Peers, the Marshals of *France*, and the Great Officers of the Crown ; the Governours and Lieutenant-Generals of Provinces ; the Governours and Great Officers of Towns and Fortifi'd Places ; all Officers and Soldiers, both by Sea and Land, and all the Gentlemen of the Kingdom.

Those of the Robe are, either Clergymen, or the Officers of Justice, of the Revenues, or of the Magistracy.

The *Plebeians* are, either *Burgers* who live upon their Estates or Employments, or Merchants, Tradesmen, Husbandmen, Journey-men, and Day-Labourers.

All these in their several Ranks and Conditions, have Rents or Incomes, by which they and their Families are maintain'd : And those consist either in Lands, or Patrimony, in Houses, Mills, Fisheries, Ships or Boats : Or in Sallaries, Pensions, Gifts or Gratifications from the King, or from those to whom they give Personal or other Service : Or in Profits arising from their Offices and Employment :

ployments: Or in their Commerce and Trade: Or in the Labour of their Hands, if they are Tradesmen, Journey-men, or Day-Labourers.

It only remains then to find out what those Rents and Incomes are, for the just Regulation and fixing of the *Royal Tythe*, and the Methods of receiving it. Nor do I think there will be any great Difficulty in the Matter, if due Diligence and Application be used: And if the King would please to issue out his express Orders, which should be rigidly put in Execution, importing Confiscation of all such Rents and Incomes as should be hid and concealed, and a Penalty of paying double for not having made a faithful Report of them. By this means, and by the exemplary Punishment of such as did presume to elude the Orders, and not conform themselves in all things to them, all might be brought about. There would be no more to do but to name Men of Worth and sufficient Abilities, who should be well inform'd of the King's Intentions, well paid, and sufficiently Authoriz'd to enquire into all those different Rents and Incomes, and to remove themselves from place to place as there should be occasion.

The following Detail will be of great use for the clearing of this Proposition.

In the first place. There is no necessity for making a separate Article for the Clergy; because what they possess and enjoy consist either in Tythes, Lands, Houses, Mills; in Offices, or in Pensions.

If it be Tythes, the Royal Tythe, which is the first Fund, having been receiv'd out of the Ecclesiastical, they will thereby have satisfi'd

the Contribution to which their Tythes are liable to the State. And the Case is the same if it be in Lands.

If they consist in other things, which are to be mention'd afterwards, they are on the same Foot as other Subjects are, who have the like Effects, and they must contribute as those do to the Charges of the Government, in the manner hereafter specifi'd.

Secondly, There being Lists and Registers of all those that have Pensions, Sallaries, and Grants from the King, by what Name or Title soever they are call'd, and of what Nature soever they are: As also, of what Rank and Condition the Persons are who enjoy them, it will be no difficult Matter to know the Sum of them every Year.

Thirdly, The Houses of Cities and Towns throughout the Kingdom, the Mills, Fisheries, Rivers, and Ponds, are things which cannot be concealed. And by the Method I am to propose, it will not be impossible to know the Produce of all Trades and Handy-crafts.

Fourthly, The Wages of all the Domestick Servants of both Sexes within the Kingdom, are easily discovered.

It will not be improper in this place to speak a little about Rents, to show how much of those will come into this Fund. Those are of two sorts, *viz.* Lordships and Real Estates, or Mortgages and Annuities; of the first, some are certain and fix'd, and are paid in Money, Corn, Fowl, &c. and this is what is properly call'd Lordships. The other is receiv'd in kind, in Harvest time, to a certain Proportion, according to the number of Sheaves the

the Ground yields, and this is what we commonly call *Champart* or *Agrier*, Field-Rent.

Supposing then, that the *Royal Tythe* has the preference of all other, and is rais'd first, and that it affects all the Earth produces; it follows, that it would Tythe those Seignieurlial Rents, which are not due, especially in *France*, where, in the sense of the *Feudal Law*, they are no Villains, but because of the Fruits of the Earth; which was given to the Vassals upon this condition. This is plain with regard to the Rents of the first kind, and an Example will make the Fact evident with respect to the other.

Let us suppose, that the Lord or Proprietor of any Lands has a Right of Field-Rent to the fifth Sheaf, of six score he takes twenty four. But the *Royal Tythe* having been first gather'd, and having, according to our Scheme, taken six out of six score, it is plain there remain but a hundred and fourteen; out of which the Field-Rent will get but Two and Twenty, and four fifth parts; which shows that it has paid the twentieth part. So that it being one of the Principal Maxims upon which this Scheme is Founded, That the same Rent should not pay twice, it follows, that this Rent having satisfi'd in the *First Fund*, it ought not to pay in the *Second*.

The Case is almost the same with regard to Annuities and Mortgages purchased with Money, or by Grants or Legacies, which ought not to come into the *Second Fund*, but in so far as some of them ought to return to the King, out of those he has charged himself with: Whether those settled upon the Town-House of *Paris*, the *Tontines*, and the *Post-Office*, upon the Salt, and other the like Funds. For all these Annuities being Mortgages upon those Funds,

or upon things that are of the Nature of Funds, such as Employment and Offices in the Judicatures and Finances; and that all those Funds are liable to the *Royal Tythe*; it follows, that having been paid upon the General Fund, nothing can be demanded out of these particular Annuities.

One Example will set this Matter in a very clear Light. Mr. *Dubois* possesses Lands worth Six Thousand *Livres* a Year; let us suppose that the Regulation of the *Royal Tythe* for this Year is at the Fifteenth Sheaf, and the rest in proportion: This Land must pay to the King, or his Farmer, Four Hundred *Livres*; which is the Fifteenth part of the whole Rent, and which is to be rais'd out of the Fruits of the Ground, without regarding whether this Estate is incumber'd or not. Nevertheless Mr. *Dubois* owes to Mr. *Dejardins* Thirty Thousand *Livres*, for which he pays him Yearly Fifteen Hundred *Livres*; which is the Fourth part of the Yearly-Rent of this Land. It is evident then, that this Annuity of Fifteen Hundred *Livres* having paid the *Royal Tythe*, when the whole Tythe of all this Estate, which was Mortgaged to him, was raised out of the Fruits of the Ground, no further Tythe can in Reason be demanded of Mr. *Dejardins* for those Fifteen Hundred *Livres*.

It is the same in all Annuities by Donation or Legacy, as also in all those upon Offices in the Judicature and Finances, and upon all Funds which are Real and Patrimonial.

But those Annuities being a considerable and neat Income to those who have them, who receive them without any Trouble or Charge; and the Contributions they were obliged to pay

pay the Government, having been paid by the Proprietor of those Lands which were Mortgaged to them; it is just and reasonable that the King by his Declaration should give Relief to the Proprietors of Estates against those who have Mortgages or Annuities upon them, for the *Royal Tythe* which they have advanced. This will breed no Difficulty nor Quarrel betwixt them, because the Proprietor of the Land has no more to do but to retain in his own hand what he has advanced for the *Royal Tythe* of this Annuity. Thus Mr. *Dubois* will have Right to retain out of Mr. *Dejardin's* Annuity, what he has paid the Publick for him, and so reimburse himself; which will prevent all Partiality, and siding with particular Families.

I come next to make an Estimate of the several parts of this *Second Fund*, and to know as near as may be, what each will yield. And this is the Method I take.

I will begin with the Houses of the Cities and great Towns of the Kingdom. Whether they are inhabited by those to whom they belong, or are let to others, it is reasonable they should pay the *Royal Tythe*, or the Twentieth of the Rent, or of the Interest taken upon the Foot of their Value, the Fifth part of that Interest or Rent, being deducted for Reparations.

A Landlord, for Example, lets a House for Four Hundred *Livres*; the Fifth part, which is Fourscore *Livres*, shall remain to him for keeping his House in Repair: So he is accountable only for Three Hundred and Twenty *Livres* to the Tythe, at one Twentieth Part; which consequently will yield Sixteen *Livres*.

If the Proprietor lives in his own House, it

will be easie to know the Value ; either by what it has been let for formerly, or by the Contract made with the Person he bought it of, or by the Estimate that may be made of it, according to its Situation, the number of Stories, the Solidity of the Building, or by the Value of the Neighbouring Houses, which look to the same Street. This Estimate once made, we may presently know what the Interest will be ; a Fifth of which being deducted for the Reparations, the rest will be liable to the Tythe.

To learn easily what Tythe may arise out of all the Houses of the Cities and considerable Towns of the Kingdom ; I suppose that we may reckon at least Eight Hundred Cities and large Towns, where the Houses may be valued : And may very safely suppose also, that in every one of those Towns, taking one with another, there are no less than Four Hundred Houses ; which make in all, Three Hundred and Twenty Thousand Houses.

* Comprehending *Paris* in the number of these Great Towns, we may confidently suppose that they are let at a Hundred *Livres* each, one with another, deducting still a Fifth Part for the

* If it be true, as some Affirm, that there are in *Paris* alone Four and Twenty Thousand Houses that face the Street, not reckoning those that are backwards ; and that of the former, there are at least Four Thousand that have great Gates, porte Cochere ; which, reckoning one with another, cannot be let under Two Thousand *Livres* each, making Deduction of the Fifth Part for Reparations, &c. and the other Twenty Thousand at Six Hundred *Livres* ; it follows, that the Houses in *Paris* alone, at the Twentieth Penny, will furnish to the Royal Tythe, a Million of *Livres* at least.

the Reparations. Wherefore this Article will amount to the Sum of Two and Thirty Millions; the Tythe of which, at the Twentieth part, will come to Sixteen Hundred Thousand *Livres*; which is certainly the lowest Calculation can be made of the Tythe of all the Houses, of all the Cities and large Towns in the Kingdom.

1600000 *Liv.*

The Surface of the whole Kingdom of *France* containing, as has been said already, Thirty Thousand square Leagues, and each League 550 Persons at least; one can allow no less than two Mills to each square League; each of which will yield to Master and Servants together Three Hundred and Thirty *Livres*. But because such Possessions do often want repairing; and that they are not usually valued at above Ten or Twelve Years Purchase, we may reasonably deduct a Fourth Part for Reparations; and so the Sixty Thousand Mills will be rated Yearly at Fourteen Million, Eight Hundred and Fifty Thousand *Livres*: The Tythe of which, at the Twentieth Penny, will amount to Seven Hundred and Forty Two Thousand, Five Hundred *Livres*.

742500 *Liv.*

It is to be observed, that the preceding Article is founded only on Corn-Mills; and that besides these, there are others, *viz.* for Forges, Finaries, Oyl-Mills, for beating Hemp and Bark, Paper-Mills, Powder-Mills, and for Milling of Cloath, and other such like; which ought to pay the ROYAL TYTHE, as well as the Corn-Mills, and which will yield a very considerable Sum; which however we are willing should be thrown in as a Compliment to the foregoing Article.

It

It is reasonable likewise, that all Ships, Barks, and Boats of what Burthen and sort soever, should be liable to this Royal Tythe; which being impos'd at five *Sous* the Tun, might amount to Three Hundred Thousand *Livres*.

300000 *Liv.*

By a modest Computation it may be reckon'd that the Fisheries and Ponds of the Kingdom, will amount to Fifty Thousand *Livres*, 50000 *Liv.*

It is one of the chief Principles upon which this Scheme is founded, That all Rents and Incomes ought to contribute proportionally to the Necessities of the State. No body doubts but the Annuities are an excellent Income, since those they belong to may have them for taking. And therefore there is all the reason in the World they should contribute to the Support and Charges of the Government.

And this is the Reason why, after having said before, That these Rents having paid their Royal Tythe, at the same time the Funds they were upon did so, we have advanced the Justice of giving Relief to the Proprietors of those Funds upon which this Annuity or Mortgage was, against those for whom the Proprietor had advanced the Tythe of their Annuities, out of the Fruits of the Ground. * In

this

* Some Judicious Persons are afraid, that if this Tythe were impos'd upon the Annuities of the Town-House of Paris, and others of that kind, it would discredit and be prejudicial to them; but this is a Mistake, considering that these Annuities being paid in ready Money, punctually, and at a prefixt Term, make an Income much more

Sure

In this respect the King ought to be in no worse Condition than his Subjects ; and since the Necessity of Affairs do Oblige him to Constitute several Annuities upon the Town-House of *Paris*, upon the Post-Office, the *Tontoines*, the Salt, and other Fonds which are punctually paid ; as likewise a great many Augmentations of Salaries to the Officers of the Judicatures of the Kingdom ; which are much of the same Nature with Annuities ; it is reasonable he should have the same Privilege as his Subjects have, to retain in his own Hand the Royal Tythe ; and even of the perpetual Pensions which his Majesty has charged himself with to the Knights of his Orders.

Notwithstanding the great Number of those, this Fund will be very considerable. And since it is computed that those Annuities and Augmentations may amount Yearly to Twenty Millions, we will allow here for the Royal Tythe, at the Twentieth Penny, one Million, which will make for the second part of this Fund, 1000000 *Liv.*

The

Sure and Convenient, than what arises from Land-Rent : which must be gathered upon a much worse Foot, and more liable to accidents, and abundance of Reparations ; which render it every way less advantageous to the Possessor. So that instead of ruining them, I can't tell whether there is not more reason to fear, that the great Abundance and Advantage of these Annuities will not much prejudice and diminish the Value of Land much below what it is.

It is supposed, and not without Reason, That all Annuities are settled upon certain Funds ; but I know, that there are a great many Ecclesiastical and Religious Societies, that borrow Money at Interest, without having any other Fund than that of their Ingenuity and their Vestry.

The third part of this Fund is to arise from the Tythe, at the Twentieth Penny of all Pensions, Salaries, Gifts, and Gratuities, and generally out of all the King pays to his Subjects, of whatever Degree, Quality or Condition they be, Laick or Ecclesiastick, Noble or Plebeian, all having the same Obligation, as they are Subjects to the King and the Government; and therefore all ought to Contribute to their Support and Preservation, out of all they receive, especially out of this which comes neat and ready into their Purfes.

So this Article comprehends the Princes of the Blood and the Strangers: The Dukes and Peers, and all the Great Officers of the Crown, the Ministers and Secretaries of State, the Intendant of the Finances, the Governours and Lieutenant-Generals of the Provinces, the Governours and Lieutenants of the King, the Officers of Cities and Strong Places, called *Etats Majors*, the Counsellors of State, the Masters of Requests, the Intendants and Commissaries in the Provinces, all those of whom the Higher and Lower Judicatures in the Kingdom are made up, and in short, all the Magistracy, Officers of the long and short Robe, whether of Justice, or of the Revenues, Nobles or Plebeians, Great or Small, who receive Salaries, Pensions, or any Donative from the King. All these ought to think it their Honour and Happiness to contribute to the Necessities of the State, to endeavour its Preservation and Grandeur, and to do every thing for its Honour and Support.

I reckon that what the King pays Yearly, under the above-mentioned Title of Pensions, Salaries, &c. amounts to no less than Forty
Millions.

Million. This is what may be easily known, and supposing the Tythe to be at the Twentieth-Penny, will amount to Two Millions.

2000000 *Liv.*

* The fourth Branch of this Fund shall consist of the Wages of the Men-Servants and Maid-Servants within the Kingdom, from the Meanest of them all, to the Stewards or Comptrollers of great Families, even of those of the Princes of the Blood, and the King's Children. All which Servants partaking of the Protection of the Government, ought to contribute, in Proportion, as well as their Masters; as the Custom is in our Neighbour Nations. And I think it reasonable, that those who give their Servants no Wages, ought to pay for them, in proportion to what they ought to give them.

Now I suppose that there are in the Kingdom Fifteen Hundred Thousand Domesticks of both Sexes, whose Wages may be reckoned at Twenty *Livres* each, one with another, and none can be under. This amounts to Thirty Millions of *Livres*; the Twentieth of which will be

* *There are some who show great Dislike to this Article, but without Reason, in my Opinion; for, properly speaking, this of the Servants, tho' one of the Ranks of the mean People, yet the happiest. They take no care about what they Eat, or what they Drink, what they Wear, or how they Lye, it is their Masters that provide all those: and therefore you shall see more Gayety and Cheerfulness in the Footman's Face, than in his Lords'.*

In Holland, not only the Servants of both sexes pay, but even their Dogs; for every one of which the Master paid, in the Year 1679. after the Treaty of Nimeguen, a Dutch Skilling a Year, which is above six Sous of our Money.

be a Million, and Five Hundred Thousand
Livres.

1500000 *Liv.*

As it is known what Wages and Salaries the Officers of Justice give to those who are under them, * so it is no hard matter to know the Emoluments that accrue to themselves; especially in all the Higher and Subaltern Judicatures of the Kingdom, where there are Receivers of the Judge's Fees, and where all that the Judges or their Commissioners exact from the Clients is, or ought to be, registred. This would afford a very considerable Tythe, upon the Foot of the Twentieth Penny.

But it would be much harder to discover what is got by the Industry of the Pen, by those whose Emoluments are not liable to be Registred; such as the Attorneys, Counsellors of the Parliaments, and of the other Superiour Courts, and of all the Inferiour Courts and Judicatures, who get considerably. † In this Case we must make the Estimate upon the proportion of Business each one has, and Compound with them after that is known. 'Tis true, many of them will be very untractable, and not deal fairly; but the best way for that will be,
to

* *Emoluments of the Judges and their Agents.*

† *Might not the Taxes on these Gentlemen be regulated by the quantity of Stamp-Paper they use. This to me seems a very sure way to know their Practice, and of the Affairs which go thro' their Hands: Or in any other way the first President of every Superiour Court, together with two or three Counsellors deputed out of that Body, and the Intendant with the President of Inferiour Courts should think fit; according to what is now practised for the Capitation in 1701.*

to impose a Fine double their Gains, and besides Prohibition of Practice, upon those who shall not make a fair Declaration: And by this means it might be brought to pass.

As for the Attorneys * of the Superiour and Inferiour Courts, who are a Society, it were better to Estimate the true Product of their Practice in Gross, upon a moderate and reasonable Foot, and to have the Distribution made by themselves, according to the Knowledge they have of one another's Practice.

For Example, There may be in one Parliament a Hundred Attorneys, each of whose Practice, one with another, must be very inconsiderable if not worth a Hundred Crowns. The Royal Tythe, at the Twentieth, will be Fifteen Livres for each: and consequently for all of them Fifteen Hundred *Livres*, and so of the rest.

The Notaries may be rated in the same manner as the Attorneys, every one in Proportion to what his Business brings him. This Estimate must be made with Judgment and a Spirit of Charity, and be brought as low as reasonably it can; because there is always a great Inequality in the Ingenuity and Skill of Men. This is the General Rule which ought to be observ'd in all these and such like Estimates, with regard to all the Gentlemen of the Robe and Pen, but particularly to Advocates or Counsellors, whose

* I believe this Article would be the most difficult of all; but after all, they could not avoid Compounding; and this would not be so hard a Matter as one would think, if a little Authority were Interposed, and the Method used in the Capitation put in practice.

whose Talents, God knows, are very different.

From all that has been said on this Head, I think we may reckon, That the Fees received by and for the Officers of Justice, the Magistrates and Managers of the Revenues, the Advocates, Attorneys, Notaries, and all that the rest that live by their Pen and Practice, get by their Employments throughout the Kingdom, may amount to Ten Millions; the Tythe of which, at the Twentieth Penny, will be Five Hundred Thousand *Livres*. 500000 *Liv*.

I supersede the Article of Trade, because I am of Opinion there ought to be very little laid on it, and that only to encourage that part of it which is Profitable to us, and to exclude what is otherwise, and brings nothing but Loss. The first is desireable every where, and at all times, both within and without the Kingdom: And the other is Prejudicial and Ruinous wherever it is carried on. The one must be Encouraged and Promoted, by giving it due Protection; and the other must be Discouraged and Prohibited, as far as is consistent with a good Correspondence with our Neighbours.

Wherefore I will Propose nothing Positive upon the matter of Trade; for the Conservation of which, it were to be wish'd, That his Majesty would please to Constitute a Court consisting of some old Counsellors of State *
and

* Since this was written, there have been Councils of Trade Establish'd in some of the greatest Towns of the Kingdom; and a Royal Council at Paris, in which there is one Deputy from each of these Towns. But to the end
these

and of twice as many Masters of Requests, with all their Necessary Inferiour Officers; who should have a Correspondence Establish'd in all the Provinces and great Towns of the Kingdom, with the Chief Merchants, and the most Understanding: and even with Foreign Countries, according as there was Occasion, to Enquire and be Informed from time to time of the State of Trade, to the end they might inform his Majesty, and propose to him what they thought most proper to be done for the Maintenance, Increase and Flourishing of it.

This Council ought to be well acquainted with the Worth and Importance of Trade, that
recourse

those Councils might produce a desired Effect, it were to be wish'd that there might be no considerable Alteration made, either in Trade or the Manufactures, without their Advice.

This is of such Importance, both to the King and Government, that by former Experience it has been found, that the Farmers of the Revenues, for their own Private Interest, have often Propos'd the laying on of certain Duties; which however inconsiderable they may seem at first, have afterwards, and still do great hurt both to the People and to the Government, and after all bring little into the King's Coffers. The Impositions on Hats and Cards, are plain Instances of this; for both those Manufactures are almost lost, and drove out of France into Foreign Parts, together with those who wrought them, to the Number of Ten Thousand out of the Province of Normandy alone; by which means those Nations who use to come here for such Goods, are plentifully furnish'd with them at Home, to the great detriment of this Kingdom. Nor are these the only Instances.

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recourse might be had to it in all Impositions upon Merchants and Trading People, or rather their Goods, as far as were consistent with the Safety of Trade, without injuring or spoiling it : And it were well if there were Laws made to prevent the Prejudice of it. The *English* and *Dutch* have such Councils, and are sensible of the good Effects of them.

But here I cannot forbear observing, That the Circulating of Bills is very Prejudicial to Trade, and therefore ought to be abolish'd. There are *two* Sorts of them, *one* bearing the Name of both *Debtor* and *Creditor*, the *other* only that of the *Creditor*.

The first are Obligations or Promises with bare signing, in which the Interest is paid *per Advance*, or Discounted with the Principal ; and are renewed from time to time ; which is a way of dealing contrary both to the Laws of the Gospel, and those of the Kingdom. This Trade however is drove by a great many, both to avoid the Hazards that attend Merchandizing, and to have their Money always at hand.

The other Sort are Bills payable to the Bearer, and which commonly include the Interest already paid, as in the former. These are become very common among us ; but the Course of them ought to be stopt, because they are pernicious both to the King, and indeed to Civil Society. These Sort in Bills were first brought in Vogue, by the Dealers in the Publick Monies, during the last War, the better to conceal their Effects from any Enquiry that might be made into them.

A certain subtle Man, by his Dexterity and cunning Management, gets himself Credit and Reputation, and heaps himself up vast Riches, at his King and Countries Expences, and dies worth Two Millions in such Bills. His Heirs, after having made themselves Masters of them, renounce his Succession. If he has malversed in the Management of the Publick's Money, or if he has taken that of Private Persons into Hands, their is no Relief against him or his Heirs, because these Bills do not discover their true Owner, and so the Money given must be lost.

The use of Bills of the *first* Sort, ought only to be allow'd among Merchants, and only with respect to Merchandise, and ought to be forbid among all other Persons whatsoever; which would be no hard matter, if a Declaration was made, that they should only pass, and be good between Merchant and Merchant, according to the Laws of Commerce, and that otherwise no Execution could follow upon them.

But I am of Opinion, that the use of the Bills of the *second* Sort, ought to be entirely abolish'd. The shortest, and most easie way to bring this about, would be, not only to deprive them of all Execution, but also to Punish those who signed them, by a considerable Fine. By this means few would accept such Bills, considering they could not force the Payment of them; and as few would venture to sign them, for fear of a swinging Fine.

Let us now return to Commerce. I am persuaded, that the Composition, which might be made in this matter, throughout the Kingdom, in such way and manner as should be

thought most Reasonable and Convenient, without reckoning the Customs upon the Frontiers, which come into the Fourth Fund, might yield a Fund of Two Millions. For we must undervalue the Commerce of the Kingdom, if we do not Rate it at Forty Millions a Year; and therefore the ROYAL TYTHE will amount to 2000000 *Livres*.

There remains still one half of the People, who follow Arts and Handycrafts, and get their Livelihood by the Labour of their Hands.

We have supposed that the Square League contains above Five Hundred and Fifty Persons; but we would not have their Number carried higher at present, because of the Mortality and great Desertions that have happened in the Kingdom, especially since the beginning of the late Wars, which have mightily diminished the People. Upon this Supposition, I reckon that this half will amount to Eight Millions, Two Hundred and Fifty Thousand Souls.

Two Thirds of these must be deducted for the Old Men, Women and Young Children, who work little or none at all.

There will remain then but Two Millions, Seven Hundred and Fifty Thousand Persons; from whom we must further subtract the Seven Hundred and Fifty Thousand for the Husband-men, Vine-dressers, and such like, who pay the Tythe out of their Husbandry. There remains to be reckon'd upon Two Millions of Men, whom I suppose to be Artisans or Workmen,

men, in all the Cities, Towns and Villages of the Kingdom.

What I am going to say about these Tradesmen and Workmen, Generally, or in Particular, deserves serious Attention. For altho' this part of the People consists in those we improperly call the Dregs of the People, it is however very considerable, both for their Number and the great Service they do the State. It is They that do all the Course Work both in Town and Country, without which neither could live. It is They who furnish all the Soldiers and Seamen, and all the Servants of both Sexes, and, in short, without Them the State could not Subsist. And therefore care ought to be taken of Them in all Impositions, that They be not Rated above what they are able to afford.

We shall begin with the Tradesmen in the Cities *Artisans.* and Towns: And the *first* thing we ought to do, is, to enquire into, and know what a Tradesman may reasonably be suppos'd to Gain, and for this Effect to Examine what his Trade is, and whether it be constant, that is, whether he can occupy it all the Year round, or only for a part of it.

Secondly, What their daily Gains may be when they Work, and the Charges they are obliged to be at, if they are Masters.

Thirdly, How many Journey-men and Apprentices the Masters have at Work.

Fourthly, The time they ordinarily lose with relation to their Trade, and the Work they are Employ'd about; and in fine, the

neat Produce of their Labour at the Year's end.

To make this the more intelligible, I will, for instance, take a *Weaver*. He, we will suppose, may Work six *Paris* Ells of Linnen Cloath a day, when the Weather will permit him to Work; and for his Work he hath two *Sous* an Ell, that is twelve *Sous* a day. Here we must take Notice, that he does not Work on *Sundays*, nor Holydays, nor in Frosty Weather, nor on those days he carries home his Cloath to the Owners, nor on those days he is obliged to go to Fairs and Markets to buy such things as are necessary for his Trade, or for his Subsistence: during all which days he gains nothing; and we may reasonably add to all these, some days of Illness, when his Distempers or Diseases hinder him from Working. Here an Allowance must be made, and a Deduction of all those days; in which strict Justice must be observ'd. Wherefore, I allow for the *Sundays* in the Year two and Fifty days, for the *Holydays* eight and Thirty, for their Number is thereabouts, Fifty for the Frosty Weather, Twenty for the Markets and Fairs, and other Occasions, which may oblige him to go from Home, and Twenty for days he is Warping his Cloath, and the days he may happen to be unfit for Working by reason of Illness.

* Thus the whole Year will be reduced to a Hundred and Eighty Working days; which being

* Though the most part of the Artisans in the great Towns, as Paris, Lyon, Roan, &c. gain more than Twelve *Sous* a day, such as the Cloath-Workers, Shearers, Hatters,

ing rated at $7\frac{1}{2}$ *Deniers* a day, because we suppose him to gain Twelve *Sous*, his Tythe will come to Five *Livres*, Twelve *Sous*, and Six *Deniers* a Year; which I think is too much for a Poor Tradesman, who has nothing else to live by, by reason of the Augmentations that may happen, which perhaps may raise his *Quota* to double, in the great Necessities of the State. And therefore I am of the Mind, that they ought to regulate the ROYAL TYTHE of Arts and Handycrafts, upon the Foot of a Thirtieth part.

So this *Weaver* shall pay for the Thirtieth part of his Gain by his Trade, Three *Livres*, Fifteen *Sous*, and when it is doubled, which may happen sometimes, Seven *Livres* Ten *Sous*: And adding Eight *Livres* for his Salt, when it is dearest, and when the Minot is sold for Thirty *Livres*; supposing him likewise to be Four in Family, all he is obliged to pay to the King in his most pressing Occasions will amount to Sixteen *Livres*, Six *Sous*; which, in my Opinion, is a great Charge upon a Poor Tradesman, who has nothing but the labour of his two Hands to live by, and has a House-Rent to pay, and himself, his Wife and Children to Cloath and Feed; the two last seldom being able to earn any thing.

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Hatters, Lock-Smiths, &c. who earn, perhaps, from Fifteen, to Thirty *Sous*; yet considering there are a great many who do not get so much as Twelve, or not above, as the *Weaver*, for Example, and other of the Meaner sort of Tradesmen, this seems to be a good middle Proportion.

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Care ought to be taken to distinguish between such Tradesmen as have more Custom than others, and are stronger to Work, and more Skilful, and who consequently gain more, and those who are not so good Workmen, and gain less, but whose Condition in other Respects, is the same. These Considerations are very necessary in this matter, which ought to be managed with great Circumspection, and with regard to Circumstances, and never without a Spirit of Charity.

Wherefore, in every City and Town in the Kingdom, where there are Corporations and Freedom, there being Lists made of all the Artisans * of the same Professions, and if it could be computed as near as might be, what, one with another, they could pay towards the Support and Necessities of the State, the Distribution might be left to the Wardens and Livery-Men of the several Trades, to be made by them, according to the just Proportion of every Man's Business and Gain. For what has been said of the *Weaver* may be applied to *Shoemakers, Merchants, Hatters, Goldsmiths, &c.* and in general to all Artisans, in Town or Country, of what Sort or Condition soever, exercising any Art or Handycraft, which to them is in place of Rents or Annuities.

In this List ought to be comprehended likewise all Journeymen and Prentices, who work under the Masters, and their Work to be estimated, to the end the Tythe may be settled, as has been said. Among

* If a Tradesman, besides his Proper Occupation, should follow Husbandry, he must pay the Tythe for that as others do : or if he Exercise any other Trade or Employment,

Among the pooreſt ſort there are a great Number, eſpecially in the Country, who having no particular Calling, yet are abſolutely neceſſary. Theſe are they we call Labouring Men; the moſt part of whom, having little or nothing *Labourers.* but their two Hands to get their

Living by, hire themſelves, either by the Day, or for a longer time, or to do ſuch a piece of Service, for any that will employ them. It is they that do all the courſe and hard Work; ſuch as Mowing, Reaping, Threſhing, Felling, and cutting of Timber, Tilling the Ground, Dreſſing the Vines, Hedging, Ditching, Grubbing, ſerving Maſons, and many other ſuch Drudgeries. Theſe People may find ſuch like Work to do moſt part of the Year: And it is certain that in the Hay-time, the Harveſt, and the Vintage, they gain conſiderably; but it is not ſo with them the reſt of the Year. This ought to be enquired into with great Care and Temper, and diſtinction ought to be made between the ſtrong and the weak; preſerving always that Spirit of Juſtice and Tenderneſs, which is ſo neceſſary in ſuch Caſes, that the utter Ruine of ſo many poor People, which is well nigh finiſh'd already, may not be compleated, by loading them with Impoſitions, which they muſt neceſſarily ſink under.

Theſe Peoples Taxes might as eaſily be regulated as that of the *Weaver*, provided a little pains were taken, and due care uſed, not to raiſe them above the Thirtieth; both for the Reaſons already given in the Caſe of the *Weaver*, which are the ſame in this; and
 because

because these poor Labourers are liable to the frequent idleness of Holy-days, and to insupportable Toil and Hardship. Care ought to be taken by all means of the meaner sort of People, that their number may increase, and that the Labour of their Hands may be sufficient for the Necessities, at least, of Life, and furnish wherewithal to cloath themselves with some sort of Decency. They being much diminished of late, by the last War, by Sickness, and by the Miseries that attended the dear Years; when great numbers were carried off by meer Famine, and many reduced to Beggary; all possible means ought to be used for their Recovery: And the rather, that many of them being much weakned by the Badness of their Food, the least Illness, or Accident that befalls them, exposes them to Starving, if the Charity of the Gentlemen and Clergy of the Place does not relieve them.

Now having given the Detail of what a Weaver may be supposed to gain, and what he may pay to the ROYAL TYTHE, and for his Salt, it will not be amiss to do as much for the Labouring Man in the Country.

I suppose, that of the Three Hundred and Sixty Five Days in the Year, he may work a Hundred and Eighty, and earn nine *Sous* a day. This is indeed as much as we can well suppose it; for unless it be in the Harvest and Vintage time, most of them do not get above Eight *Sous*, one day with another. But let us make it nine *Sous*, and then it will be Eighty Five *Livres* Ten *Sous*. Let it be then Ninety *Livres*; and from that let us take what he ought to pay the Government, according to the greatest Augmentation, in its greatest
Necessi-

Necessities, that is, the Thirtieth of his Gain, which is Three *Livres*, or if doubled Six ; and for his Salt, supposing him Four in Family, at the Rate of Thirty *Livres* the *Minot*, Eight *Livres* Sixteen *Sous* ; these two Sums together will be Fourteen *Livres* Sixteen *Sous* ; which being subtracted from Ninety *Livres*, there will remain Seventy Five *Livres* Four *Sous*.

Now having supposed that he is Four in Family, as I did the *Weaver*, he can have no less than Ten *Septiers* of Corn, *Paris* Measure, for their Sustenance. This Corn, half Wheat, half Rye ; the Wheat at Seven *Livres*, the Rye at Five, one Year with another, will come to, at middle Price, Six *Livres* the *Septier*, the Mixture being equal of both Grains ; which multiplied by Ten, gives Sixty *Livres* ; which being subtracted from Seventy Five, there remains Fifteen *Livres* Four *Sous* ; out of which the poor Labourer must pay his House-Rent, or the Reparations of his House, or buy some House-hold Furniture, if it was but an Earthen Porringer or two ; Cloaths and Linnen, and all the other Necessaries of a Family for a whole Year.

But these Fifteen *Livres* will not go very far, unless either he or his Wife do something to help. He by his Industry, and some little Dealing he may have ; and she by her Distaff, by Sewing, working of Lace, or knitting of Stock-

There are above Thirty Holidays in the Year besides Sundays ; the half of which might well be suppress'd in favour of the Artisans and Peasants, who by their Labour and Gain of those Fifteen or Twenty Days might pay their Proportion of the Tythe and more, and might be of great Advantage to them if they knew how to use it.

60 *A PROJECT for a*

Stockens, contribute something towards the Expences of the Family : Or by the improving a little Garden, by breeding a few Fowls, or by keeping perhaps a Cow, or a Hog, or a Goat ; by the Milk and other Produce of which they may be able to buy a little Bacon, or a little Butter or Oyl, to make them Pottage. And if we do not add to all these the Cultivating of a little bit of Land, it will be hard for them to subsist, or at least he and his Family must fair very meanly. And if instead of two Children he has four, it will be still worse, till they are old enough to work for their Livelyhood. So, take the Matter as you will, it is certain, he will find it hard to make both Ends meet. From whence it manifestly follows, that if he is over-charged never so little, he must sink under it, and therefore it is of great Importance to use him well.

To return then to what the Tythe of Arts and Handycrafts will yield, without Oppression or Violence. We have observed, that more than Two Millions of Men could not be reckoned upon ; whose Tythe, one with another, ought not to be carried higher than three *Livres* a head, including the Women's Spinning, and any other thing worth Noticing. Thus the Sum Total of this Article will be Six Millions.

6000000 *Liv.*

The several Articles of this *Second Fund* put all together, will amount to the Sum of Fifteen Millions, Four Hundred and Twenty Two Thousand, and Five Hundred *Livres*.

15422500 *Liv.*

The

The Third Fund.

The SALT.

THE *Third Fund* shall consist in the Duty upon *Salt* ; which in my Judgment ought to be moderated, but at the same time made *Universal*, by degrees ; so that all *Frenchmen* ought to be on the same foot, as to this Matter, as well as in others ; and that there should be no such distinction as a *Pais de Franc Salé*, or a Country exempted from the *Salt Duty*, and those that were not.

The Countries in *France* that have this Name of *Franc Salé*, that is, who are not liable to the *Grosse Gabelle*, or Great Duty ; are, most of the Sea-Coast of *Normandy*, *Britany*, *Poitou*, *Auvergne*, the Country of *Aunis*, *Xantoigne*, *Angoumois*, *Perigord*, the Higher and the Lower *Limosin*, the Higher and Lower *Marche*, the Dominions of the Crown of *Navarre*, *Roussillon*, the *Pais Conquis*, *Artois* and *Chambresis*, the *French Flanders*, the *French Hainault* and *Luxembourg* ; the three Bishopricks, the Counties of *Clermont*, *Un*, *Stenay* and *Jamets* : The Sovereignty of *Sedan* and *Raucourt*, of *Arch* and *Chateaurenault*, the Dutchies of *Bouillon* and *Retelois* ; the County of *Burgundy* and *Alsace* : the Provostship of *Longwy* ; and the Government of *Sarre-Louis*.

It

It is not that the King receives nothing out of all the *Salt* that's consumed in those Countries ; but only that he receives no more than according to the foot they were upon when they fell into his hands ; which is far below that of the *Gabelle*. However, the other Impositions being higher in those exempted Countries than elsewhere, whatever the Inhabitants of them think they catch with one hand, they let go as much out of the other.

The *Salt* is a *Manna*, which GOD has given as a Blessing to Mankind ; and therefore it would seem that no Imposition ought to be laid upon it. But there being a necessity for Levying Money upon the People, for supplying the pressing Occasions of the State, there has been no better Expedient thought on for doing it, with a just Proportion, than by laying an Imposition on the *Salt* ; because every Family must make a Consumption of it, less or more, according to their Number and Circumstances. And therefore there are few States where there is not an Imposition on *Salt*, but much less than in *France*, where that Matter is very ill regulated.

The most remarkable Defects and Errors I have observed are :

First, That the *Salt-Pits* do not belong to the King.

Secondly, That they are all open, without any Wall or Inclosure, and consequently expos'd to Thieves, and false Sellers of *Salt*.

Thirdly, that there are a great many private Persons, who have Annuities and Mortgages upon the *Salt*, which mightily diminishes that Revenue.

Fourthly,

Fourthly, That there are a great many Communities and private Persons who have their *Franc-Salé*, or Exemption from *Salt-Tax*, which still occasions a further Diminution of this Branch of the Revenues ; besides, that having a great deal more than they are able to consume, they sell the rest.

Fifthly, That those Countries which are exempted, cost the King a great deal of Money for keeping Guards on their Frontiers, which might be employ'd to better purpose elsewhere.

* *Sixthly*, That the Cheapness of *Salt* in one Province, and excessive Dearness of it in others, occasions two great Inconveniencies : The one is ; the sending great numbers of People to the Gallies for selling *Salt* without Licence : the other, the forcing poor People to take a certain Quantity of *Salt*, very often, above what they can afford to buy, or have occasion for ; insomuch that sometimes what is left at the end of the Year would be sufficient for the next ; which exposes them to all the Villanous Tricks and Oppressions of the Officers concerned in the *Salt*, who search into every hole and corner of their Houses ; and sometimes when they can find no *Salt*, drop some themselves, that they may have a pretext to Harass and Fine the poor People, especially those to whom they owe spite.

These

* The best way in my Opinion, to prevent this False Selling of *Salt* would be, to oblige every Twelve or Fourteen Persons to take a Minot : And if they wanted more, it were but going and buying it at the Granaries, at the same Price.

These are the Evils which attend the Disposition and Management of the *Gabelle* in general : Upon which a great many things more might be said, were they necessary to my present Design. And therefore I will confine my self to a few and plain Remarks upon the Tricks and Cheats which are practised in the Carriage, and Distribution of the *Salt*, whether in Wholesale or Retail.

First, Those, who carry it unwarrantably, sell some Part of it as they go along, and fill up the Voids with Land or Dirt.

Secondly, When it is sold out in Wholesale at the Magazines, there is always Tricks play'd in measuring it, by the Sliding of the *Salt*, and by a Sort of grated Hoppers they have, by which Means they cheat the Buyer of several Pounds in the Minot.

Thirdly, When it is sold in small Quantities, the *Salt* is over-rated, and often has the Addition of some Sand to it, and then measured a-new.

Fourthly, What remains in the Magazines at the End of the Year, is divided among the Farmers and Officers ; but so, as that the First's Share is very small, and sometimes none at all.

It is very plain, that as all these Defects and Mismanagements make the Manner of selling the *Salt* burthensome to the People, so consider'd in it self, it is a thing of great Trouble, and of vast Charge to the King. And therefore our Kings, that they might make the best of it, and secure the Sale of the *Salt*, have been obliged to erect such a vast Number of Magazines of *Salt*, to establish that Multitude of Officers and Guards, we see spread over the Face of all those Provinces of the Kingdom,
which

which are liable to the *Gabelle*; which still raises the Price, and is the Reason why a great many poor People in those Parts, where they are not forced to take Salt, consume very little themselves, and give none at all to their Cattle. From whence it is, that both are weak and unwholesome: Nor is it so beneficial to the King as it would be, if the Price was lower, for then more would be sold. And though this seems to be an Evil past all Remedy, because that by long Continuance it is fix'd and rooted, yet to me it does not seem impossible, if the King would please to interpose his Authority; which nothing can withstand when it is attended with Justice.

That which to me seems absolutely necessary is, first of all to remove all Distinction of Countries and Provinces with Regard to the Salt. And I am perswaded, were the ROYAL TYTHE established, in the Manner I have proposed in these Memoirs, within the eighteen Generallities that liable to the great *Gabelle*, and all other Impositions suppress'd, the Way to it would be open and easie. For we may take it for an undeniable Truth, that the happy Condition those Generallities would find themselves in, in a little Time, would excite a Desire in the Neighbouring Parts to be put on the same Foot with them; and other Provinces would follow their Example, and at last the whole Kingdom. As for those Countries where the *Gabelle* is not established, they might be brought into the same Method with the rest, allowing them the same Treatment, and recompencing some way or other the Loss of their Exemption, either by freeing them from some old and burthensome Duties they use to pay, or

by clearing their Debts, or by bringing over the chief Men of the Country, or by using Authority, where Reason proved ineffectual. The King is abler to bring this about, than any of his Predecessors ever were: And it is not reasonable that a whole Body should suffer, and the whole Oeconomy be put in Disorder, meerly that one of the Members may be at more Ease than the rest.

The next Thing to be done is, That the King would purchase all the Salt-pits in the Kingdom. This being done, the Quantity of the Salt-pits might be reduced, as near as might be, to just as many as were necessary to supply the Consumption at home, or what was wanted by foreign Countries, and the rest might be suppress'd. It would be necessary likewise to build Walls, or raise Ramparts of Earth, and draw large and deep Ditches, about the Salt-pits, and place a certain Number of Men for a Guard, as if they were Forts, and a small Garrison would serve.

In the third Place, To build Granaries and Magazines by the Pits, where there should be Offices established, at which the Salt should be sold at Eighteen *Livres* the Minot, to all such as were willing to buy, in order to retail it all over the Kingdom, as other Goods and Commodities are. Or perhaps it might be thought more advisable, to remove all Ground of Monopoly, to have it carried to all the Principal Towns of each Province, or to two, if the Extent of the Country required it, and there to be sold out of the Offices the King has there already, at the same Price as at the Pits, the Salt it self paying the Carriage, which would not amount to above a Twentieth Part of the Value.

lue. This would not only make the Sale more easie and beneficial to the People, but also more advantageous to the King.

It may be supposed, that the Sale of the *Salt* to Strangers would amply recompence all the Charges of making it, all the Carriage and Portage that must be about the Grannaries and Magazines, and all the Expençe of the Sale at the Offices; and the Maintenance of the Garrisons which guard it.

Continuing still, the Computation I made of the Square League, which I lay down as the Base of this Scheme; I suppose, as I have already said, that there is in every Square League, * Five Hundred and Fifty Persons of all Ages and both Sexes; And that Fourteen Persons consume Yearly a *Minot* of *Salt*, which is the quantity they are obliged to take. They must have then, for the Kitchin and the Table only, Fourty *Minots* of *Salt* a Year, which at Eighteen *Livres* the *Minot*, comes to Seven Hundred and Twenty *Livres*. There being then Thirty Thousand Square Leagues in the Kingdom, the quantity of *Salt* for the whole, according to the Computation, must be Yearly Twelve Hundred Thousand *Minots* of *Salt*. One may confidently add to this a Hundred Thousand *Minots* more for Salting their Butter, and their Meat, and for giving their Cattle; which comes to Thirteen Hundred Thousand *Minots*. F 2 I

* To put it upon the Foot of just Forty *Minots*, we must allow Five Hundred and Sixty Persons to the League, instead of Five Hundred and Fifty, but we thought it better to make a round number, not doubting but in a little time the number of Persons will be the justest.

I will suppose then that the King has out of every *Minot* these Eighteen *Livres* clear, all Charges paid, for the abovesaid Reasons. These Thirteen Hundred Thousand *Minots* then will yield to the King Yearly, in Neat-Money, the Sum of Three and Twenty Millions, and Four Hundred Thousand *Livres*, at least.

In the time of War, and when the Necessities of the State are pressing, the price of the *Minot* may be raised Twenty, or Forty *Sous*, or Four *Livres* at a time, but never so high as to exceed Thirty *Livres* ; * because if it be rais'd higher, the Peasants will not give their Cattle any, and a great many will go without it themselves. Besides, particular regard must be had to the ROYAL TYTHE of the two First Funds ; which altering on their side as well as the *Salt* on is, if they are carried very high, will quickly make the Weight insupportable.

There is one thing of great Importance, which ought to be observed relating to this Article ; and that is, that there being a great quantity of *Salt* consumed upon the Curing of *Cod*, *Herrings*, and other Fish at *Dieppe*, and other Sea-Port-Towns ; if those who drive this Trade must buy their Salt at Eight *Livres* the *Minot*, the Salt-Fish-Trade of the Kingdom will be quite lost, and all of it fall into the Hands of the *English* and *Dutch*, who generally use the *Saint Hube's Salt*, which they have for a small Matter. Where-

See the following Table, in which the Augmentation of the Price of Salt is made with Proportion to the Augmentation of the ROYAL TYTHE.

Wherefore it will be much for the benefit of the Kingdom to continue the old Price of the Salt to *Dieppe*, and other Maritime Towns who drive the *Salting Trade* : Still taking the usual and necessary precautions to prevent Abuses from those Towns and Places, or to find out new Expedients for that End, that may prove more effectual.

Suppose then, that the Salt through the whole Kingdom could by degrees be brought to the same Price ; I would put the *Third Fund* upon the lowest foot, at the Sum above mention'd of Three and twenty Millions Four hundred thousand *Livres* ; which will encrease rather than diminish, by reason of the great Consumption there will be. And one may safely reckon that the People will be double Gainers, both by the lowering the Price of the Salt, and by being freed from all those Tricks and Roguery which are practised at the Sale of it.

There is one Consideration of great moment, and whichought never to be forgot, and that is that the Salt being a thing so necessary for the Sustenance of Man and Beast, great Care ought to be taken to make it as easie as can be, and to do nothing to its prejudice, upon any Account whosoever.

The Total of this *Third Fund*, is Twenty Three Millions Four Hundred Thousand *Liv.*

23400000 *Liv.*

The Fourth Fund.

The FIX'D REVENUE.

I Will make the Fourth Fund to consist in a certain *REVENUE*, which I call *FIX'D*; because the several Parts, of which it is compos'd, are, or ought to be, almost always on the same Foot.

The first Part comprehends the Demeasns, the *Parties-Casuelles*, the Monies arising from the Sale of Places, or yearly Fees paid the King, where they are Hereditary: The Duties on Frankfees, Freeholds, Amortisements, and Licences of Mortmains, Fines, Strayes, Confiscations; the Customs of *Bourdeaux* and *Bayonne*, the Duties on Salt and Iron, the yearly Sale of the Woods belonging to the King, Stamp't Paper, the Duty on Registers of all Contracts; which would be of great Use, were they register'd intire; whereas only Miintes are put down, which in time become uselefs. The Duty on this Register ought to be moderated, being now too high, because of the Necessity and Advantage of such Records to Civil Society. The Register of Summons in Law-Suits; * the Post-Office, the Postage being brought

* It would be necessary to affix on the Doors of the Post-Houses the Regulations of the Postage of Letters, within
and

ROYAL TYTHE. 71

brought to a Third less than it is, and settled in such a Manner, that it should not be Arbitrary for the Commissioners to over-charge the Letters, as they usually do; for which a little Experience of the Gallies would be a very proper Punishment.

The Second comprehends the Customs and Tolls on the Frontiers, *The Customs.* by Sea and Land; for Payment of the Duties on Export and Import on all Sorts of Merchandize, put upon so equitable a Foot by the Council of Trade, that Strangers may not be scar'd from coming to buy from us those Goods with which we are over-stock'd, and that all possible Encouragement may be given to Commerce within the Kingdom.

The Third shall consist of such Impositions, as shall be paid *Voluntary Impositions.* by none but those who have a Mind; and which are, properly speaking, the Punishment of their Luxury, Pride, and Intemperance. Such are the Duties on Tobacco, Strong-Watets, Tea, Coffee, and Chocolate; and one may reasonably add the excessive Richness of Apparel, which often exceeds both the Quality and Substance of the Fool that wears them: A Duty likewise on those who croud the Streets so with Coaches, that there is no Room left for Walking. Those, neither deserving, nor being in a Condition to keep such

F 4

Equi-

and without the Kingdom, to prevent over-charging. This is what the Merchants of Roan and other Places desir'd in the Beginning of the last Farm, and which was promised them, but, tho' nothing is more just, they have not yet obtained it.

Equipages ought to pay dear for a Permission; as well as those who presume to wear Swords, tho' they are neither Gentlemen nor Soldiers. Upon the Prodigious Magnificence of Household Furniture: Upon Gilt Coaches: Upon the huge and ridiculous Periwigs; and all other Duties of this Nature; which being discreetly imposed as a Punishment of the Excess and Disorders occasion'd by the Folly and ill Conduct of very many, would be of mighty Advantage to the Kingdom in General, and do little or no harm to any body.

There is another which I do not reckon upon, but which might be put in Practice to very good purpose. There is in the Kingdom about Thirty Six Thousand Parishes; and in these there are no less than Forty Thousand Publick Houses: in each of which, one Year with another, there may be sold Fifteen Hogsheads of Wine, Cyder and Beer, according to the Country, and the number of those that go to drink there, which is various, according as the times are. Supposing then the Aids were suppress'd, it would be no harm done the People to lay Three *Livres*, Ten *Sous* on every Hogshead of Wine drank in those Houses, and not otherwise: and on the Cyder and the Beer in Proportion. This would not be above a *Liard* on the Pint, and might yield a Revenue of Two Millions. It would be a sort of a Restraint upon the Peasants, who usually croud those Houses on *Sundays* and *Holidays*, and oblige the Wiser sort to stay at Home. But Distinction ought to be made between what is drank in those Houses, and what they Sell out of Doors in Pots and Pints, which ought to be exempted from this Imposition.

I rec-

I reckon that, these above-mentioned, three Parts of this Fund, if Care and Diligence were used in Managing them right, would altogether produce Yearly, at least Eighteen Millions of *Livres*; which I consider as a fixt and certain Revenue, which should always stand on the same Foot, for fear of occasioning Confusion and Disorder in Trade, or Prejudice to the Publick; which of all things ought to be most regarded.

1800000 *Liv.*

Thus these Four General Funds put together will yield, one Year with another, the Sum of a Hundred and Sixteen Millions, Eight Hundred and Twenty Two Thousand, and Five Hundred *Livres*; which might be Augmented according to the Exigencies of the State, by degrees, in a just Proportion, still Uniform, and without Confusion, as shall be shewn in the second Part of these Memoirs. But here it must be observed, that the three first Funds being capable of Augmentation, may be Augmented Proportionably, but not the Fourth; because the Parts, of which it consists, having relation to Trade, might breed Confusion, and be a hindrance to Consumption; which must be avoided. Wherefore, in the following Tables we shall propose the several Augmentations of the Tythe of the first three Funds, the Fourth remaining still the same, for the above said Reasons.

The

The Second Part of these MEMOIRS,

Containing several Proofs of the Goodness of this Scheme of a ROYAL TYTHE, and the Method of putting it in Practice.

HAVING Establish'd the several Funds which make up that of the ROYAL TYTHE, I have thought it requisite to place at the beginning of this *Second Part*, a Table as I promised, which serves to fix the *Quota* of this Tythe, from the Twentieth part, up to the Tenth, according as the Necessities of the State shall require. It being of great Advantage in the Levying the Publick Money, to know precisely what each Fund will produce.

Three things are to be observed with relation to this Table.

First, That we call the *First Fund*, the *Great Tythe*; the *Second*, The *Industry*; the *Third Fund*, The *Salt*; and the *Fourth*, The *Fixt Revenue*.

Secondly, That the Simple Revenue being once set forth, all the Funds shall be reduced into one, to which shall be added the first Tenth of the first three Funds, in the Ten following Articles.

Thirdly, That if instead of a Tenth part, they were only Augmented by a Twentieth, or a Thirtieth, it might be done with the same Facility, the same Method being observed. The

The First TABLE,

Comprehending the Revenues of the Four General Funds separately, then all together, and Augmented up to the Tenth Part of each of three the first Funds, in the Ten following Articles: The Total being added to the Fixt Revenue; which never rises nor falls. To shew how high the Augmentations may be raised without oppressing the People.

The Simple Addition of the Four Funds.

The Great Tythe at the Twentieth.	60000000 l.	The first three Funds amount to 98822500 L. the 10th part of which is 9882250 Livres, which shall hereafter be joyn'd to all the following Augmentations.	The Sale of Salt is reduced to one Million, a Hundred and Eleven Thousand, a Hundred and Eleven Minors $\frac{1}{2}$. The Ten Augmentation of which, rising from 18 to 30 l. will be at 24 Soms each.
The Industry at the Twentieth.	15422500 l.		
The Salt at 18 Livres the Minot.	23400000 l.		
The fixt Revenue.	18000000 l.		
Total of the Simple Revenue.	116822500 l.		

The

The First AUGMENTATION.

Of the Tenth Part of the Three first Funds, the First Revenue remaining still the same.

The Preceding Total. } 116822500 l.

One Tenth of the three First Funds. } 9882250 l.

Total of the First Augmentation. } 126704750 l.

Good.

The Great Tythe and the Industry at the 19th. The Salt at 19 Liv. 4 S. the Minot. And the first Revenue still the same.

The Second AUGMENTATION.

Of the Tenth Part, as in the Preceding.

The Preceding Total. } 126704750 l.

The Tenth of the three First Funds. } 9882250 l.

Total of the Second Augmentation. } 136587000 l.

Very good.

The Great Tythe and the Industry at the 18th. The Salt at 20 Liv. 8 Sous the Minot. The first Revenue still the same.

The

The Third AUGMENTATION.

*Of the Tenth Part as before, the Fix'd Revenue
still the same.*

The Prece- }
ding Total. } 136587000 l.

The Tenth of }
the three First } 9882250 l.
Funds. }

The Total of }
the third Aug- } 146469250 l.
mentation. }

The Great
Tythe and In-
dustry at the
17th, the Salt
at 21 Liv. 12
Sous, the Mi-
not. And the
Fixt Revenue
still the same. *Highb.*

The Fourth AUGMENTATION

The Tenth, the Fix'd Revenue the same.

The Prece- }
ding Total. } 146469250 l.

The Tenth of }
the first Three } 9882250 l.
Funds. }

Total of the }
Fourth Aug- } 15631500 l.
mentation. }

The Great
Tythe, and
the Industry
at the 16th.
the Salt at 22
Liv. 16 Sous
the Minot, the
Fixt Revenue
always same. *Too much.*
The

The Fifth AUGMENTATION.

The Tenth, as above.

The Preceding Total.	156351500 l.	The Great Tythe, and the Industry at the 15th.
The Tenth of the three First Funds.	9882250 l.	the Salt at 24 Liv. the Minor. The six Revenue still the same.
Total of the Fifth Augmentation.	166233750 l.	

Too high.

The Sixth AUGMENTATION.

The Tenth Part, as before.

The Preceding Total.	166233750 l.	The Great Tythe, and the Industry at the 14th P.
The Tenth of the first three Funds.	9882250 l.	The Salt at 25 Liv. 8 S. The Six Revenue remaining still the same.
Total of the Sixth Augmentation.	176116000 l.	

Idem.

The

The Seventh AUGMENTATION.

The Tenth Part, as before.

The Preceding Total.	}	176116000 l.
The Tenth of the three first Funds.		9882250 l.
Total of the Seventh Augmentation.		185998250 l.

The Great Tythe and the Industry at the 13th part. The Salt at 26 L. 8 S. the Minot. The fixt Rev. still the same.

Idem.

The Eighth AUGMENTATION

The Tenth the same.

The Preceding Total.	}	185998250 l.
The Tenth of the three first Funds.		9882250 l.
Total of the Eighth Augmentation.		195880500 l.

The Great Tythe and the Industry at the 12th Part, the Salt at 27 Liv. 12 S. the Minot. The fixt Rev. still the same.

Idem.

The

The Ninth AUGMENTATION

The Tenth the same.

The Preceding Total.	{ 195880500 l.	The Great Tythe and Industry at the 11th Part, the Salt at 28 L. 16 S. the Minor; the fixt Revenue still the same.
The Tenth of the three first Funds.	{ 9882250 l.	
Total of the Ninth Augmentation.	{ 205762750 l.	
<i>Idem.</i>		

The Tenth AUGMENTATION

The Tenth the same.

The Preceding Total.	{ 205762705 l.	The Great Tythe and Industry at the 10th part, the Salt at 30 L. the Minor. And the Fixt Revenue still the same.
The Tenth of the First three Funds.	{ 9882250 l.	
Total of the Tenth Augmentation.	{ 215645000 l.	
<i>Idem.</i>		

The

CHAP. I.

Consequences that may be drawn from this Table: And Reasons for not carrying these Augmentations higher.

THough the Estimate of the Revenues of the Kingdom, such as we have been computing them, according to this Scheme, be either too high or too low, by several Millions, yet it is of no Manner of Consequence; because, that all the Calculations, I have made, are no more, properly speaking, than Models and Essays which serve to the full Understanding of this System in its self; and that the *Quota* of this ROYAL TYTHE may be raised or lower'd according to the Exigencies of the State.

Further, It would be needless to carry these Augmentations any higher, for three Reasons. *First*, Because, all the King's Revenues, together with all the extraordinary Impositions that were laid on during the late War, never did rise above a Hundred and Sixty Millions of *Livres*; which was a Fund sufficient for the prodigious Expence the King was forced to be at for the Defence of his Dominions, against the united Force of all *Europe*, if it could have been continued.

The War which ended by the Treaty of Ryf-wick.

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Secondly,

Secondly, That this Sum is almost one Third all the Money in the Kingdom; and consequently that it is impossible it should go several Years successively into the King's Coffers, without ruining Trade; which cannot subsist if Money does not circulate incessantly.

Thirdly, That it is evident, by all I have been saying, that this *Quota* of Subsidies, tho' laid on with the most exact Proportion, cannot be raised higher, without entirely ruining the People: especially those who have no other Income but what arises out of their Industry, and the Labour of their Hands; who must be inevitably ruin'd, and reduc'd to Beggary; the greatest Mischief that can befall any State. For Beggary is a Mortal Disease, from which there is no Recovery.

Wherefore, I think my self obliged once more to say, That in case this Scheme should take place, great Care must be taken never to raise the TYTHE above a Tenth part, and even to keep at as great a distance from that as possibly can be. Because the ROYAL TYTHE, levy'd at the Tenth part, takes away two *Sous* in the *Livre*, at the same time that the Church, and the Lord of the Mannor take as much, and the Salt two *Sous* more. All which put together, make six *Sous* in the *Livre*; four of which going to the King for the ROYAL TYTHE and the Salt, and the other two to the Clergy, and the Lord of the Mannor, there will remain but Fourteen *Sous* to the Proprietor and his Farmer, out of which all the Charges of the Husbandry must be deducted. So that the Tythe being screwed up to the Tenth part of all the Fruits of the Ground, we cannot allow the Proprietor above a Third part of the Rent, his
Farmer

Farmer another Third, and the King, the Church, and the Lord of the Mannor the rest; which would be a Yoak too heavy to bear, and therefore the Imposition of it ought to be avoided as much as possible: and care ought to be taken, that the ROYAL TYTHE be kept as near the Twentieth as possibly can be: being perswaded, that if once the State was rid of all its needless Charges, which are a mighty Burthen to it, and free from its Debt, that the Tythe of the Fruits of the Ground, at the Twentieth part, together with the the three other Funds, would be more than sufficient for all the necessary Charges of the Government, so long as there were Peace.

C H A P. II.

The Usefulness of the ROYAL TYTHE, That it will furnish enough to supply the greatest Necessities of the Government, without having Recourse to any Tax, or any Extraordinary Means. That it will afford wherewithal to pay the Publick Debts. That by its Means the Land will be restored to its true Value, and will afford the Means of improving it.

IF we will with but moderate Application and Care examin this Scheme, we shall soon be satisfied, that it is the best, the most exactly proportion'd, and the least liable to Corruption and Abuse that has ever been Practised.

It is a sure and certain way to supply all the Exigencies of the Government, be they never so great; without the King's being obliged to charge himself with Annuities: or to impose Taxes, Aids, or Provincial Customs, or using any Extraordinary Means, of any kind whatever: or without interfering with the Privileges and Concessions of the Towns of the Kingdom; whose Walls, as well as their Gates and Publick Buildings, have fallen down and gone to ruine, since they have been dispoyled of the means of keeping them up.

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This is moreover a certain way for clearing the King's Debts; for redeeming all Mortgages on the Crown, and for reimbursing the Charges of the Government, even the Annuities of the *Town-House of Paris*, which ought to be diminished as much as possible.

Besides, it will restore the Land to its just Value, which is now at a very low Rate: and if it is rightly put in Execution, there is no reason to doubt, but it will bring back Plenty into this Kingdom; because all fear of burthensome Taxes and Capitations being removed, the People will emulously strive who shall improve his Land or Stock to the best Advantage.

From whence it will follow necessarily, that both the King's Revenues, and the Estates and Incomes of his Subjects will mightily increase, as well as the Number of the People; which is now greatly diminish'd. Marriages will be more frequent; the Children will be better fed and brought up, and the Peasant will at last be decently habited: And even Strangers will come and settle among us, when they see the happy Condition we are in, and that things are put upon a reasonable and unalterable Foot. Poverty shall be banish'd the Kingdom; and Plenty recall'd: the Streets and Highways shall no more be crowded with Beggars; but every Parish shall be in a condition either to maintain or employ their Poor. There will be a Mutual and Flourishing Intercourse of Trade and Commerce between one Province and another, and between one Town and another; when all Aids and Customs within the Kingdom shall for ever be abolish'd: and the Consumption will be greater, because it is freed from Vexatious Tolls and Duties. All manner of Com-

modities will abound throughout the Kingdom, and spreading themselves as far as the Sea-Coast, will be dispersed into Foreign Parts, to the great Encouragement of Trade and Commerce. The People being extricated out of the miserable and starving Condition, in which they have long been, and finding themselves easie and in Heart, they will the more readily and cheerfully help to carry any Work or Enterprize, that may be for the Strength, Conveniency or Improvement of the Kingdom. They will lend a Hand to the Fortifications on the Frontiers, and to the Sea-Ports and Harbours, to the making Rivers Navigable, to the great Benefit of those Countries they pass thro'; to the draining Marishes and Fenns; to planting of Trees, where they are wanting; and to grubbing and clearing the Ground where there is occasion; and to the mending the High-ways. All which are very necessary, in as much as they mightily contribute to the Fertility of the Ground, and the Safety and Conveniency of the Nation, and to the Advancement of Trade and Commerce.

There is nothing proves the Excellency of this Scheme more than the Ecclesiastical Tythe does, which tho' it is ordinarily higher, or at least as high as the Tax, yet it is every where raised without Complaint, without Expence or Noife, and without ruining any one: whereas the Collecting of the Taxes, Aids, the Customs, and the other Impositions, which are all to be suppress'd by this Scheme, have the quite contrary Effect. Let us then implore the Divine Blessing on this Work, and that God would be pleased to incline the King to put it to Proof, that he might thereby be assur'd
what

what a mighty Blessing it would be both to him and his People.

Further, this Project may serve for the best and most proportionable Rule of a general Capitation, that can be imagin'd; by which the Payments might be made with the greatest Ease and Conveniency, and with the least Violence or Constraint. This, in my Judgment, is the sole and only way for levying the Publick Revenues, and preventing the Ruine of the People; which is the chief End I have propos'd in these Memoirs.

CHAP. III.

C H A P. III.

How to put this SCHEME in Practice by degrees, and what ought to be observ'd for that Effect.

THough the Usefulness of this *Scheme* may be as evidently proved as any Proposition in *Geometry*, and tho' there is no Reason to doubt the Probability of putting it in Practice; yet I am perswaded, that if we should attempt to establish it at once, and in all those Parts where the Poll-Tax prevails, it would certainly meet with great Difficulty and Opposition. Wherefore, it is my Opinion, that it ought to be introduc'd and carry'd on leisurely and by degrees, till such time as its Usefulness is evident to every one, and is acknowledged by the Publick in such a manner as may plainly shew their Sense of its Excellency. Then it will be so far from being opposed, that all will earnestly desire it. But first it is necessary to shew wherein its Use and Excellency lies.

To that end, it's my Opinion, that an Experiment should be made on any two or three Elections in the Kingdom, to try whether or not the People, two or three Years after their Taxes and other Subsidies, had been reduc'd to the ROYAL TYTHE, would not be easie and contented; or if this new Scheme, upon Tryal should prove less beneficial to the King, than the

the former Methods, to lay it aside, and put all the Taxes, and the other Subsidies upon their Ancient Foot.

This being once agreed, and the King having named the Intendants, as being the most proper Persons for putting it in Execution, and they being thoroughly instructed of His Majesty's Intentions; the first thing these Gentlemen are to do, is to meet and concert among themselves the most proper Method for Establishing this Tythe, with all the Regularity and Uniformity that the Nature of the thing requires: And after they have all agreed and resolved what course to take, that all of them repair to their respective Intendancies, and there put their Resolution in Executions.

But since this Essay cannot put the whole Scheme in Practice in its full Extent; because we suppose it restricted to certain Elections, separated from and surrounded by Countries where this Tythes is not as yet Establish'd; and because care must necessarily be taken that the King lose nothing of what he used to receive out of them; the first thing to be enquired into is, how much the King used to receive in order to convert it into the ROYAL TYTHE; and to settle the Distribution of the Salt by Imposition: And the rest in the manner hereafter specif'd in the Chapter concerning the Election

* Though this Scheme, by Reason of the Union and Connexion there is between its parts, cannot shew it self plainly, but in its general Execution over all the Kingdom, yet this Essay will sufficiently shew the great Advantage that may be had by it.

on of *Vezelay*. By which means it will come to pass, that the *Quota* of the Tythe in those Elections will be higher by a third than it would have been if this Scheme had been put in Practice over all the Kingdom at once.

In the second Place, those Gentlemen ought to apply themselves diligently to these things following. *First*, to examine carefully what Persons there are in those Elections who receive Pensions, Sallaries, or Allowances from the King; or who have Annuities upon the Town-House of *Paris*, the *Tontines*, the Salt, the Post-Office, or any other Publick Fund: What are the Emoluments of the Officers of Justice, the Counsellors, Attorneys, &c. what are the Gains of the Merchants, Artisans and Craftsmen, &c. and what number there is of of Servants; to the end all may contribute proportionally; because this Contribution must regulate the *Quota* of all the Fruits of the Ground in these Elections, as well as that of the other Incomes.

Secondly, To enquire narrowly, what arable Ground there is, What Vineyards, Meadows, Pastures, Woods, Ponds, Fisheries, Houses, and Mills, and all other Possessions liable to the ROYAL TYTHE, within these Elections, as is above specified: And what all these Lands, Vineyards, Meadows, Pastures, &c. may yield, one Year with another, to the end they may fix, the more Proportionally, the *Quota* of the ROYAL TYTHE, of the Fruits of the Ground, according to what they think they may be farmed at; the Sum of the preceding Article being deducted, with Relation to what these Elections use to pay the King, by Taxes, Aids, or any other way whatsoever; to which purpose

purpose the Ecclesiastical Tythe will be of great use.

But there is one thing very necessary to be observed, and it is that the Vineyards and Meadows may be Tythed in kind, or compounded for. But there must be difficulty in Tything the Woods; which are not cut but once in Nine, Ten, Fifteen, or Twenty Years, as in my Country: And more trouble still in Forests, where there is no regular Felling or Cutting, and some Trees at a good distance from others; it will be impossible to take the Tythe in kind without the greatest Trouble and Confusion: And therefore Composition must necessarily be made; which may be by the way of Tax, at so much an Acre of Wood, according to the Price of Wood in each Country; which is very different. The Age of the Wood and the Price being known, it will be no hard matter to regulate the Tythe. For suppose the common Price of Wood of twenty Year old to be Forty *Livres*, this will come to Forty *Sous* a Year: And allowing the fourth Part for the Interest of the Money advanced, the expence of keeping it, the hazards of Fire and Theft, during those twenty Years, there will remain but thirty *Sous*; the Tythe of which, at the Twentieth Part, will be Eighteen *Deniers*; which for ten Acres will come to Fifteen *Sous*: for Fifty Acres, Three *Livres*, Fifteen *Sous*: for a Hundred, Seven *Livres*, Ten *Sous*: and for a thousand Acres, the Tythe will come to Seventy five *Livres*: And so of others of the same Price and Quality. Which Observation may be apply'd to all other things, that have relation to this.

For

For the better and more distinctly understanding this Matter, I will give you a Model of Converting the Tax, the Aids, &c. into the ROYAL TYTHE, according to the Manner I think it may be done ; not doubting but that those whom the King will employ to make the Experiment of this Scheme, knowing the Importance of the Matter, will do it with all the necessary Justness and Exactness, according to the Situation of the Places, by the great Application they will give, and by the constant Correspondence they will have with one another, to preserve an intire Uniformity ; which is absolutely necessary in an Establishment of this Nature and Importance.

Further, Since the *Quota* of the ROYAL TYTHE, both with respect to the Produce of the Ground, and the Rents of Houses, and all other things to which it extends, ought to be certainly known to all those who contribute to it ; it is necessary that it be declared, by a Publick *Tarif* or Regulation ; which ought to be renewed every Year, by Reason of the Augmentations or Diminutions which may happen in it, according as the King's Occasions shall require ; and that it should be affix'd to the Door of every Parish Church, to the end every one may clearly and distinctly know what he is obliged to pay.

There are yet three things to be observed with respect to the Tythe of Fruits of the Ground, of which the Intendants, who are appointed to make the Essay, ought to be Advertised. The First is, That they expressly forbid, under pain of Confiscation, the removing any of the Tythable Produce of the Ground, or put it into Heaps or Stacks, before the
King's

King's Tyther has come and taken the Tythe. This is practised in the Ecclesiastical Tythe in many Countries. It would be necessary also to oblige the Owner to give Notice to the King's Tyther before he binds his Corn, to the end it might be raised in concert, and that the Fruits of the Ground might receive no Damage by the delay of the Tyther : And that there might be no just cause of Complaint given the People, by their being at the Mercy of the Tyther. The Second thing is, to regulate what the Tyther ought to do, when after he has counted the Sheaves of one Field, there remains Four, Five, Six, Seaven, or Eight above the round Number. The Third, to forbid under a severe Penalty the Defrauding the King of his Tythe, whether by Theft, or by Havock made by the Cattle, by Gleaning, or by any Trick or unwarrantable way whatsoever. In this Matter there must be great Severity used.

As to the Salt, the Distribution of it must be in Proportion to the Number of Inhabitants within the Bounds of the several Elections, allotting a Minot to every twelve or thirteen Persons, young and old, according to the Decree ; at 18, 22, 26, or 30 *Livres* the Minot, as the King's Affairs shall require, This being the least quantity fourteen Persons can use in a Year, ther's no Reason to think they'll abuse it. It will be necessary for preventing of Frauds, to distribute the Salt according to the number of Mouths in each Family, by a particular *Tarif*, which should name the precise quantity of Pounds, Ounces, &c. which each Family ought to have. The Farmer of the ROYAL TYTHE may have the Charge of this Distri-

Distribution, and receive the Money, unless the Licensed Salters choose rather to do it themselves.

Here I cannot forbear remarking one thing more, and that is, That the King is obliged in Justice and Conscience not to suffer the Abuse that is committed in Measuring the Salt ; which is by letting it run through a sort of a grated Hopper of three or four Stories into the Measure. This way of measuring is a trick, no older than this Reign, invented for the Benefit of the Officers of the Salt, who share the Remainder with the Farmers of the *Gabelle* ; an Action worthy of severe Punishment ; for by passing it through this grated Hopper, the Buyer loses about ten Pound weight in the Minot. I know they are Authorized to do this by an Act of Council ; but I have Reason to think that the Council has been imposed upon by false Pretences and Misinformation. If the Inhabitants of these Elections want Salt for Salting their raw Meat or Fish, or any other use they may have it at the Granaries : And having regulated the Proportion of Salt for each Family in the manner above specified, there is no Ground to think they will misapply it.

There is no doubt but this Establishment will cause some Trouble, and cost some Pains for the first Year ; but the second will remove that, and will rectify and bring all to that just and reasonable Proportion, so much long'd for, and so necessary for the Wellfare of the Kingdom. This ROYAL TYTHE being ordered and disposed in this manner, the good Effects of it will soon appear, not only in these three Elections, but also their Neighbours, being sensible

sible of its Excellency, will ardently desire to be put on the same foot : And they ought to be complied with ; for the first Difficulty being removed by the Experiment on those three Elections, the rest will be easie. There cannot be too much Application used in perfecting these Beginnings of this Establishment, nor ought any one to grow weary in correcting what may be amiss in it, till it is reduced to its greatest Plainness and Simplicity ; in which its greatest Perfection ought to consist.

CHAP. IV.

Two Comparisous made between the Ecclesiastical Tythe and the Tax ; the one in Normandy, in the Election of Roan ; the other, in the Election of Vezelay in Burgundy ; To serve for a Proof of the Excellency of this Scheme.

The First COMPARISON,

Between the Ecclesiastical Tythe and the Tax, (whereof mention was made in the First Part of these Memoirs) in the 53 Parishes following ; which were taken one after another, in the same District, situated above Roan, the Soil being indifferent : To show, that the Royal Tythe, at the Twentieth Part, is more than equal to the whole of the Tax.

<i>Quota of the Tythe.</i>	<i>Parishes.</i>	<i>Taxes.</i>	<i>Tytbes.</i>
<i>Tythe at II Sheaf.</i>	<i>Boos.</i>	1800 l.	2500 l.
<i>Idem.</i>	<i>Franquevillette.</i>	800 l.	1000 l.
<i>Idem.</i>	<i>Fresne.</i>	1400 l.	2000 l.
<i>Idem.</i>	<i>Mesnilraoult.</i>	1500 l.	1800 l.
<i>Idem.</i>	<i>Periel.</i>	800 l.	1000 l.
<i>Idem.</i>	<i>Radepont.</i>	810 l.	1200 l.
<i>Idem:</i>	<i>Vandrimare.</i>	200 l.	800 l.

<i>Quota of the Tythe.</i>	<i>Parishes.</i>	<i>Taxes.</i>	<i>Tythes.</i>
Tythe at a 11th Sheaf.			
<i>Idem.</i>	<i>Peries.</i>	1800 l.	2000 l.
<i>Idem.</i>	<i>La Nouville.</i>	2500 l.	2600 l.
<i>Idem.</i>	<i>le Bourg Beadoun.</i>	910 l.	1000 l.
<i>Idem.</i>	<i>Transiere.</i>	150 l.	600 l.
<i>Idem.</i>	<i>Grainville.</i>	800 l.	1300 l.
<i>Idem.</i>	<i>Fleury.</i>	420 l.	700 l.
<i>Idem.</i>	<i>Charleval.</i>	1100 l.	900 l.
<i>Idem.</i>	<i>Andé.</i>	710 l.	800 l.
<i>Idem.</i>	<i>Herqueville.</i>	130 l.	700 l.
<i>Idem.</i>	<i>Conelles.</i>	460 l.	800 l.
<i>Idem.</i>	<i>Watteville.</i>	460 l.	1000 l.
<i>Idem.</i>	<i>Daubeuf.</i>	1300 l.	2000 l.
<i>Idem.</i>	<i>Muidz.</i>	1230 l.	1500 l.
<i>Idem.</i>	<i>La Roquette.</i>	850 l.	1500 l.
<i>Idem.</i>	<i>Le Thuit.</i>	430 l.	800 l.
<i>Idem.</i>	<i>Heuqueville.</i>	1140 l.	2000 l.
<i>Idem.</i>	<i>Anfreville.</i>	900 l.	1500 l.
<i>Idem.</i>	<i>Douville.</i>	300 l.	800 l.
<i>Idem.</i>	<i>Houville.</i>	820 l.	1600 l.
<i>Idem.</i>	<i>Caudouville.</i>	1040 l.	1500 l.
<i>Idem.</i>	<i>Marcouville.</i>	230 l.	800 l.
<i>Idem.</i>	<i>Baqueville.</i>	1400 l.	1600 l.
<i>Idem.</i>	<i>Villereft.</i>	600 l.	1200 l.
<i>Idem.</i>	<i>Fresne l'Archeveque</i>	1980 l.	3800 l.
<i>Idem.</i>	<i>Musse-Gros.</i>	440 l.	1200 l.
<i>Idem.</i>	<i>Corny.</i>	710 l.	1500 l.
<i>Idem.</i>	<i>Ecoiy.</i>	1100 l.	2500 l.
<i>Idem.</i>	<i>Grainville.</i>	600 l.	1200 l.
<i>Idem.</i>	<i>Cresceville.</i>	450 l.	480 l.
<i>Idem.</i>	<i>Gaillarbois.</i>	640 l.	1000 l.
<i>Idem.</i>	<i>Arquensy.</i>	580 l.	1600 l.
<i>Idem.</i>	<i>Le Mesnil.</i>	1290 l.	1600 l.
	H		Quota

<i>Quota of the Tythe.</i>	<i>Parishes.</i>	<i>Taxes.</i>	<i>Tythes.</i>
Tythe at a 11th Sheaf.	Boisemont.	2300 l.	4000 l.
Idem.	Suzé.	760 l.	1200 l.
Idem.	Neurville.	400 l.	1000 l.
Idem.	Lalonde.	410 l.	1000 l.
Idem.	Trouffeville.	730 l.	2000 l.
Idem.	Honeffies.	2000 l.	2000 l.
Idem.	Quisniers.	2000 l.	2500 l.
Idem.	Flamesnil.	270 l.	600 l.
Idem.	Orgeville.	310 l.	400 l.
Idem.	Philippou.	260 l.	800 l.
Idem.	Vezillon.	560 l.	800 l.
Idem.	Bonaffe.	680 l.	1000 l.
Idem.	Reninville	} 900 l.	1400 l.
Idem.	and Canteloze.		
Parishes		53.	46370 l. 73080 l.
The Total of the Tythe is			73080 l.
The Total of the Tax is			46370 l.
Therefore the Tythe exceeds that Tax by the Sum of			} 26710 l.

From whence it is plain, that the Ecclesiastical Tythe at the Eleventh Sheaf, as it is usually raised, exceeds the Tax, in these Fifty three Parishes, by the Sum of 26710 Livres.

And if the Woods, Pastures, and Meadows were Tythed, it would exceed the Tax by one half; that

Note. That the Tythe here is higher than in Vezelay.

is, these Fifty three Parishes would contribute to the ROYAL TYTHE at least Ninety, or a Hundred Thousand Livres.

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The Second COMPARISON.

Of the Tax and Ecclesiastical Tythe, as they were raised in the Year, 1699, in the Election of Vezelay in Burgundy, which is one of the worst Countries in all the Kingdom. This Comparison plainly shews, That the ROYAL TYTHE of the Produce of the Ground is still equal to the Sum of the TAX.

Quota of the Tythe.	Parishes.	Tythes.	Taxes.
		Livres.	Livres.
The 16th Sheaf on all that is levied, even on Wine.	Vezelay.	526	1338
The 20th Sheaf No Vineyards.	Ampury.	300	327
The 13th Sheaf The Wine in Proportion.	Anrien.	l. s. 1845. 10	1740
The 13th Sheaf Nothing on Wine	Armes.	365	350
Idem.	Asnan.	320	1443
The 21th Sheaf The Wine in Proportion.	Asnierre.	542	509
The 16th Sheaf on all that's rais'd, the same of the Wine.	Aquin.	1285	1310
The 20th Sheaf The same on the Wine.	Blanay.	316	229

<i>Quota of the Tythe.</i>	<i>Parishes.</i>	<i>Tythes.</i>	<i>Taxes.</i>
The 22th Sheaf Wine nothing.	<i>Baroches.</i>	<i>Livres.</i> 603	<i>Livres.</i> 511
The 13th Sheaf The Wine in Pro- portion.	<i>Bonneffon.</i>	359	350
The Tythe at the 21st. No Vines.	<i>Brassy.</i>	78	548
The Tythe at 22d.	<i>Brosses.</i>	560	603
The 16th Sheaf The Wine the same.	<i>Bussy La- pelle.</i>	288	250
The 15th Sheaf The Wine in Pro- portion.	<i>Cervon.</i>	1957	2440
The Tythe at the 20th. No Wine.	<i>Chalaux.</i>	74	343
The 21st Sheaf Wine nothing.	<i>Charency.</i>	1050	610
The 13th Sheaf The 28th on Wine.	<i>Corbigny.</i>	1527	4779
The 13th Sheaf The Wine in Pro- portion.	<i>Cherry la Mine.</i>	646	1092
The 21st Sheaf No Vines.	<i>Chors and Domécly.</i>	377	477
The 16th Sheaf The Wine in Pro- portion.	<i>Ciury.</i>	680	384
The 16th Sheaf The Wine in Pro- portion.	<i>Disongy.</i>	388	508

Quota

ROYAL TYTHE.

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<i>Quota of the Tythe.</i>	<i>Parishes.</i>	<i>Tythes.</i>	<i>Taxes.</i>
		<i>Livres.</i>	<i>Livres.</i>
The 13th Sheaf.			
The Wine in Proportion.	<i>Fles-Cusy</i>	375	317
The 16th Sheaf.	<i>Fontenay</i>	} 992	827
The Wine in Proportion.	<i>Pouille & Pierreper-</i>		
	<i>tuis.</i>		
The 21st Sheaf.	<i>Gacogne.</i>	301	200
No Wine.			
The 13th Sheaf.			
The Wine alike.	<i>Givry.</i>	390	404
The 13th Sheaf.			
Nothing on Wine	<i>Grenois.</i>	672	878
<i>Idem.</i>	<i>Huban.</i>	480	836
The 15th Sheaf.			
The Wine alike.	<i>Foux.</i>	576	1822
The 16th Sheaf.			
The 20th on the Wine.	<i>Liste Sous Monreal.</i>	968	1547
The 16th Sheaf.			
No Wines.	<i>Lorme.</i>	1174	2400
The 16th Sheaf.			
The Wine in Proportion.	<i>Lucy-le-Bois.</i>	1088	784
The 16th Sheaf.	<i>Lucy Li-</i>		
Nothing on Wine	<i>chere.</i>	375	956
The 20th Sheaf.			
Wine nothing.	<i>Marigny.</i>	600	1218
The 20th Sheaf.			
Nothing on Wine	<i>Massangy</i>	695	813
The 20th Sheaf.			
Nothing on Wine	<i>LeBuisson</i>	400	320
The 20th Sheaf.			
No Wine.	<i>Mebere.</i>	400	477

<i>Quota of the Tythe.</i>	<i>Parishes.</i>	<i>Tytbes.</i>	<i>Taxes.</i>
The 13th Sheaf.	<i>Moiſſy.</i>	<i>Livres.</i>	<i>Livres.</i>
Nothing on Wine	<i>Molinot.</i>	269	393
<i>Idem.</i>	<i>Monteliot</i>	696	385
<i>Idem.</i>	<i>Neufon-</i>		
	<i>taine.</i>	800	1094
<i>Idem.</i>	<i>Nuarre.</i>	521	148
<i>Idem.</i>	<i>Pouques.</i>	1260	930
The 13th Sheaf.			
The Wine in Pro-	<i>Percy-le-</i>		
portion.	<i>Sec.</i>	1213	878
The 20th Sheaf.			
The Wine alike.	<i>Provency.</i>	666	425
The 13th Sheaf.			
The Wine alike.	<i>Rouages.</i>	778	630
The 13th Sheaf.			
Wine nothing.	<i>Saiſy.</i>	976	600
The 20th Sheaf.			
No Vineyards.	<i>S. André</i>	570	231
The 20th Sheaf.			
The Wine alike.	<i>SColumbe</i>	734	990
The 21st Sheaf.	<i>S. Martin</i>		
No Vineyards.	<i>Dupuis.</i>	549	715
The 13th Sheaf.			
Wine the ſame.	<i>S. Pere.</i>	2535	1784
<i>Idem.</i>	<i>Teigny.</i>	972	209
The 21st Sheaf.			
Wine nothing.	<i>Vauclois.</i>	276	385
The 13th Sheaf.			
Wine nothing.	<i>Veniol.</i>	280	281
<i>Idem.</i>	<i>Voutenay.</i>	554	426
<i>Idem.</i>	<i>Monceaux</i>	287	435
<i>Total</i>	<i>54 Pariſh.</i>	<i>37458l.</i>	<i>45025</i>
		<i>10 Sous.</i>	

And

ROYAL TYTHE. 103

* And therefore the Tax, in this Comparison, exceeds the Ecclesiastical Tythe, by 7566 *Livres*, 10 *Sous*; which might prove an Objection against this System of the ROYAL TYTHE, if there was not something more to be said for it. But it must be observed, *First*, That there are many Parishes in this Election, that pay no Church Tythe out of the Wines. *Secondly*, That the Pound of Corn, in this part of the Country, is not valued at above Eight *Deniers*; the Rye, Barley and Oats in Proportion; and the Wine at Eighteen *Livres* the Hogshead. Whereas, in the Parishes in the former Comparison, in *Normandy*, tho' the Fertility of the Ground be but indifferent, yet it is much above that of the Election of *Vezelay*. The Corn being at a *Sous* the Pound, and the Tythe rais'd at the Eleventh part. It ought to be observed further, That the Year 1699, which we go by in this Comparison, produced but little Corn, and consequently not much Tythe; which appears by the Dearness of it, Wheat being sold at Twelve *Deniers* the Pound. It is further to be considered, That in the Election of *Vezelay*, there is less arable Ground than in any Country of its Extent in all the Kingdom; for almost two Thirds of it are nothing but Wood, or waste Ground; and that the arable Land, being even below indifferent yields nothing but Rye, Barley, or Oats, or at most not above a third of Wheat; and that the Year 1699, being that immediately after the last Peace, the King's Revenues were levy'd to

H 4 an

* Note, that the mean Proportional of all these different Quota's of the Tythe, is $16\frac{1}{2}$ Sheaves, &c.

an intollerable Excess. An Error not to be continued in, without reducing the People to an absolute Impossibility of paying any more. Whereas the ROYAL TYTHE being duly Proportioned, with regard to the several Countries, it might hold for ever, and never fail to Augment the King's Revenues, as his Occasions should require. The Country being Re-peopled, the Ground would be the better manured, Husdry would improve, and a great deal of Land that has been abandon'd, by reason of the Inability of those who would have manur'd it, will again be brought into Order and Cultivated; and Cattle will increase as well as Men; and the ROYAL TYTHE will consequently be Augmented, without being Burthen some to the People. Moreover, since nothing escapes this ROYAL TYTHE, but every thing being subject to it which yields any Income, it will far exceed the Ecclesiastical; because that does not affect the Vineyards in many Places, no more than it does the Woods, Meadows and the Cattle; to say nothing of a great many Private Mens Estates that are exempted from it.

Every one knows that all the several Countries in this Kingdom have their different Properties and Qualities; and so produce different Incomes. One abounds in Corn, but yields little Wine, or but of an indifferent sort. Another produces plenty of Wine, but very little Corn. Some want Wood, others Pasture, and others Cattle. Others again want all these, but have Plenty and Variety of Fruit; Manufacture and Trade. And others have no great store of any of those, but a little of each. But be it as it will,
were

ROYAL TYTHE. 405

were the ROYAL TYTHE once Eſta bliſhed, every thing muſt be liable to it, and nothing will eſcape Paying that yields Income; but ſtill in a juſt Proportion: which is the ſole and only way to raiſe much Revenue out of a Country, without ruining it. This is ſo clear and evident, that not to agree to it, muſt be the effect of Stupidity or Malice.

CHAP.

C H A P. V.

A Computation of what the Royal Tythe would have produced in the Election of Verelay, if it had been levy'd there in the Year 1699, according to this Scheme.

There is nothing can more evidently prove, of how great Advantage this Scheme of a Royal Tythe would be both to the King and the People, if it were establish'd throughout the Kingdom, than to shew how beneficial it would have been to the Inhabitants of the Election of *Vezelay*; which, as has been said, is one of the worst Countries in all the Kingdom, if the publick Money had been rais'd in the Year 1699, according to this Scheme. We have taken this Year for an Example, as being one of those that was most loaded with Taxes and other Subsidies.

We have found before, that	<i>Liv.</i>
the Poll-Tax of the Election	45075
of <i>Vezelay</i> that Year came to --	
The Sale of the Salt, at	
45 <i>Livres</i> the <i>Minot</i> . The	61000
Charges of the Administration deducted, to ———	
The Aids at ———	9671
Gauging and Broccage ———	2244
The Octroys at ———	1540
	—————
Total	119530
	Brought

ROYAL TYTHE.

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	<i>Liv.</i>
Brought over ———	119530
The Tenth of the Clergy } about ———	6000
The Total of all the Levies that were made in the fore- said Election in the Year 1699, not including the De- mesnes, comes to ———	125530
Suppose then, that instead of imposing the Poll-Tax, as is commonly practised, it had been converted into a Royal- Tythe, comprehending the Aids, and the other Funds above-mention'd, on the Foot of the 12th Sous in a Livre of Incomes, or the 12th Sheaf. The great Tythe, in propor- tion to what the Ecclesiasti- cal Tythe yielded, would have produced the Sum of —	46822
The green Tythe, compre- hending the Woods, part of the Vineyards, and the Mea- dows, 13008 <i>Livres</i> 17 <i>Sous</i> ; that is, the Woods containing 37383 <i>Arpens</i> , rated at two <i>Livres</i> Income per Acre, ma- king 74766 <i>Livres</i> . The Tythe of which at the 12th, is —	6230 10 s.
That part of the Vineyard which pays no Church-Tythe by Estimation ———	2000
Total	55052 10 s.

Brought

	<i>Liv.</i>	<i>Sous.</i>
Brought over —————	55052	10
The Meadows containing 5734 <i>Arpens</i> , rated at two Cartloads of Hay the <i>Arpen</i> , at 5 <i>Livres</i> the Load, 57340 <i>Livres</i> : The Tythe of which at the 12th comes to —————	4778	07

The Commons and waste Ground, making a considerable part of this Country, and furnishing a great part of the Pasture for Cattle, in which this Election deals, ought to be taken into consideration, and be made liable to a certain Contingent. But since it is impossible to know the Rent of such sort of Ground, and consequently to settle the Tythe of it, otherwise than by the Cattle it feeds, I think that without drawing this into Consequence for other Countries, it ought to be assess'd in a moderate Duty upon the several sorts of Cattle abovesaid, equivalent to the Tythe of the Nourishment they receive, instead of the Tythe of such waste Ground and Commons.

A little before the Year 1699, there were reckoned to be in this Election 1794 Beasts of Horse-kind, the Yearly Tythe of which, at 20 <i>Sous</i> each, would be —————	1794	00
7815 Cows and Calves at 10 <i>Sous</i> —————	3907	10
480 He and She Asses, at 7 <i>Sous</i> —————	168	10
400 Goats at 5 <i>Sous</i> —————	100	10
Total	65801	17
		Brought

ROYAL TYTHE. 109

	<i>Liv. Sols.</i>
Brought over ———	65801 17
15870 Sheep, at 5 <i>Sols</i> ———	3967 10
1467 Hogs, at 7 <i>Sols</i> ———	513 14

Beasts of Labour nothing, because they yield no Profit.

If the *Salt* had been reduced to 30 *Livres* the *Minot*, the 1440 *Minots* that were sold would have produced the Summ of ———— 43200 00

The four little Towns in the Election of *Vezelay* containing 964 Houses, rated at the 12th Penny of their Rent, deduction being made for Reparations ———— 1600 00

The 12th Penny of the Gains of the Attorneys, Proctors, &c. in that Election, at ———— 1200 00

The Artisans and Handycrafts of that Election, divided into three Classes: The first consisting of a thousand honest Families, might well pay each 4 *Livres*, is ———— 4000 00

The second Class, of a Thousand Families at three *Livres* each, is ———— 3000 00

The third containing a Thousand Families at two *Livres* each, is ———— 2000 00

Total 125282 11
Brought

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Liv. S. D.

Brought over	125282 11 00
There are in this Election 80 Mills, and 133 Ponds, the 12th of whose Produce would amount to	1800 00 00
1148 Domestick Servants, at one <i>Livre</i> , one with an- other, is	1148 00 00
Officers receiving Sala- ries and Allowances from the King to 4000 <i>Livres</i> , the Tythe of which at the 12th Penny, is	333 03 04
The Total of the ROYAL TYTHE at the 12th Part, is a Hundred and twenty eight Thousand, five hundred and sixty three <i>Livres</i> , fourteen <i>Sous</i> , four <i>Deniers</i>	128563 14 04
The ordinary Tax, the Salt, the <i>Aids</i> , <i>Tenths</i> , &c. in 1699, came to but the Sum of	125530 00 00
And therefore the ROYAL TYTHE at the 12th Part, would have exceeded it, by--	3033 14 04

What mightily recommends this Scheme, is,
That if you'll suppose this Establishment once
settled, and a Peace of any considerable Dura-
tion, the King's Revenues will encrease every
Year, without the least Force or Violence used
upon any one. A Blessing we can never en-
joy but by the Means of the ROYAL TYTHE;
which would give every one good Ground to
say after he has paid his Quota, *This is my own*:
and would encourage them to employ what they
had to the best advantage. It

ROYAL TYTHE. III

It follows from this Enquiry, That if the Publick Money had been levied in this Election, in the Year 1699, by a ROYAL TYTHE, it would have been a mighty Comfort to the People ; on these following Accounts. *First*, because the People would have saved a third Part on the Salt ; which would have been of great Advantage to them, without any Loss to the King.

Secondly, Those who are Exempted or Privileged, or pretend to be so ; and all those who are half exempted, or secretly Priviledg'd or Exempted, would have bore their share, and paid as others did, to the great Ease of the Poor, and those who have no Protection from that Tax ; which Impartiality is always of Great Advantage to the State.

Thirdly, Because there would have been no Execution : For the Tythe being received in kind, and upon the spot, by the King's Tyther, there would have been no room for shifting or delaying the Payment : And consequently there would have been no Charges nor occasion for tacit Contributions under the the Name of Presents, for to gain a little time ; which being once expired the Distresses begin afresh more cruelly than before. And the Case would be the same in Relation to Cattle, leaving it to the Proprietors Choice to pay in kind, or to Compound.

Fourthly, because this Method of receiving the Tythe would have prevented Insolvencies as well as Distraining.

Fifthly, Because by this Method, all Disproportion in Impositions, with respect to every one's Incomes, as well as Recommendations

to ease and favour some Persons, would have been prevented.

From the Use of this Method would have follow'd the Abolishing of all Favour and Partiality, and all the Injustice that's practis'd in these Parishes, in imposing and collecting the Publick Monies. And tho' the Tythe at a 12th Part is a heavy Duty, yet the People of this Election would have been easie under it, nor would the King's Revenues been one Pistole less than they use to be: Whereas, as the Rate-Impositions are ordinarily levied, tho' the Tax and the Salt were lower'd a third Part, yet the People would sensibly find the Weight of the Burthen. To conclude, this Tax, according to which the other Impositions are usually regulated, ruins and lays waste this Country, having reduced three fourths of the Inhabitanis of it to Barley and Oat Bread, and to beggarly Apparel, not worth a Crown a Suit. And therefore it is, that the best of them have left the Country, Death has carried off many, and others are reduced to absolute Beggary, to the great Diminution of the Inhabitants; which is the greatest Evil can befall a Kingdom. It is Six or Seven Years ago that this Observation was made, and since that time the Evil is much increased: To say nothing of the Houses, the Seventh Part of which have tumbled down, the Sixth Part of the Land lies waste, and the rest is but indifferently cultivated. Above half of this Election is cover'd with Wood, Hedges, or Bryars. A Fifth Part of the Vineyards are neglected, and the rest not half dressed. Add to all this, that the Country is dry, and produces nothing to Trade with,

but

but Float-wood and a few Cattle : And most part of the Land is sowed but once in four or five Years, and bears nothing but Rye and Oats, and some Wheat, and but little of any ; this Country being Naturally the worst and least fertile in all the Kingdom.

Moreover, what I have been saying, is not from Fabulous Reports or a slight View of the Country, but founded upon the diligent Search and exact Accounts, which I caused to be made and taken, for two or three Years successively ; and therefore I may vouch it for certainty.

Notwithstanding that what we have said already about those Parishes in *Normandy*, and the Election of *Vezelay* is sufficient to prove the great Advantage that would accrue to the King and his People, by a right use of this ROYAL TYTHE ; yet I find my self obliged to observe and own, that considering the Diversity of Soil in all the several Provinces of the Kingdom, (there being none of them exactly like another) it is impossible that the Estimations above inserted should perfectly suit all of them, tho' they be made with the greatest Exactness imaginable. But if this Project is approv'd of, whatever Faults or Escapes there may be in it, will be easily corrected and supplied by the Care and Discretion of those, to whom the Establishing of it will be committed, in the manner they in their Judgments shall think most reasonable : Regard being always had to the Integrity and Sincerity of this Scheme, the only Aim and Design of it being the Service of the King, and the Happiness of his People, no good Man can disapprove of it.

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Before I conclude, I must most humbly supplicate His Majesty, for whose sake alone these Memoirs are Compos'd, that he would please to consider, that so long as his Revenues are levied by Arbitrary ways, it is impossible but that His People will be expos'd to Rapine and Pillage over all the Kingdom: Considering, that of all those who are employ'd in this Matter, there is not perhaps one of a Hundred who does not, by all Means and Ways, make the best of his Employment, by indirect Practices, and Oppressing the People. This is so true, that if, now while I am Writing this, His Majesty would be pleas'd to send a certain number of trusty and discreet Men into the Provinces, to make a strict Enquiry and narrow Search, even into the most retir'd and least frequented Corners of the Kingdom, with express Order, to give him a full and impartial Account of the Matter, His Majesty would be surpriz'd to understand, that, excepting Fire and Sword, which GOD be thank'd have not yet been used in constraining his People, there is no Violence left untried; and that all the Countries within the Kingdom are Universally ruin'd.

C H A P.

CHAP. VI.

Two new Tables, which superabundantly prove the Excellency of this Scheme of a ROYAL TYTHE.

The Second TABLE.

If any one doubts the Goodness of this Scheme, because the preceding Estimates are too high, it will be no hard Matter to prove the Worth of it, even supposing that I was out in the Calculation by Twenty Millions, Eight Hundred and Twenty Two Thousand, Five Hundred Livres, in the first Estimate, which is certainly not so : And which will appear evidently, by appear by the following TABLE.

Let us suppose then that the Four Funds are only thus :

The Great Tythe at ---	} 52000000 l.	The Great Tythe and the Industry at the 20th. The Salt at 18 Livres the Minot. The Sale of it reduced to 944444 ⁴ / ₃ Minots.
The Industry at ---	} 11000000 l.	The Ten Augmentations of which, from Eighteen to Thirty Livres will be Twenty Four Livres each.
The Salt at ---	} 18000000 l.	
The Fixt Revenue at ---	} 15000000 l.	
The Total ---	96000000 l.	

The First AUGMENTATION.

Of the Tenth of the first Three Funds,

Total of the Simple Funds.	}	96000000 l.
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The Tenth of the three First Funds.	}	8100000 l.
---	---	------------

Total of the First Augmen- tation.	}	104100000 l.
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The Great
Tythe and the
Industry at
the 19th. The
Salt at 19 *Liv.*
4 *S.* the Minot.
And the Fixt
Revenue still
the same.

The Second AUGMENTATION.

Of the first Tenth of the three First Funds.

The Forego- ing Total.	}	104100000 l.
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The Tenth of the three First Funds.	}	8100000 l.
---	---	------------

Total of the Second Aug- mentation.	}	112200000 l.
---	---	--------------

The Great
Tythe and the
Industry at
the 18th. The
Salt at 20 *Liv.*
8 *Sous* the Mi-
not. The Fixt
Revenue still
the same.

The

The Third AUGMENTATION.

Of the First Tenth of the three first Funds.

The Preceding Total. } The Tenth of the three First Funds. } The Total of the third Augmentation. }	1122000000 l. 8100000 l. 1203000000 l.	The Great Tythe and Industry at the 17th, the Salt at 21 Liv. 12 Sows, the Minorot. And the Fixt Revenue still the same.
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Good.

The Fourth AUGMENTATION

The First Tenth, as above.

The Preceding Total. } The Tenth of the first Three Funds. } Total of the Fourth Augmentation. }	1203000000 l. 8100000 l. 1284000000 l.	The Great Tythe, and the Industry at the 16th. the Salt at 22 Liv. 16 Sows the Minorot, the Fixt Revenue still the same.
--	--	--

Very Good

The Fifth AUGMENTATION.

Of the first Tenth, as above.

The Prece- ding Total. } <u>128400000 l.</u>	The Great Tythe, and the Industry at the 15th, the Salt at 24 Liv. the Mi- not. The Fixt Revenue still the same.
The Tenth of the three First Funds. } <u>8100000 l.</u>	
Total of the Fifth Aug- mentation. } <u>136500000 l.</u>	

The Sixth AUGMENTATION.

Of the first Tenth, as above.

The Prece- ding Total. } <u>136500000 l.</u>	The Great Tythe, and the Industry at the 14th. The Salt at 25 Liv. 8 S. the Minot. The Fixt Revenue still the same.
The Tenth of the first three Funds. } <u>8100000 l.</u>	
Total of the Sixth Aug- mentation. } <u>144600000 l.</u>	

The

The Seventh AUGMENTATION.

Of the first Tenth, as above.

The Preceding Total. } 144600000 l. The Tenth of the three first Funds. } 8100000 l. Total of the Seventh Augmentation. } 152700000 l.	The Great Tythe and the Industry at the 13th part. The Salt at 26 L. 8 S. the Minot. The Fixt Rev. still the same. <i>Idem.</i>
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The Eighth AUGMENTATION.

Of the first Tenth, as above.

The Preceding Total. } 152700000 l. The Tenth of the three first Funds. } 8100000 l. Total of the Eighth Augmentation. } 160800000 l.	The Great Tythe and the Industry at the 12th Part, the Salt at 27 Liv. 12 S. the Minot. The Fixt Rev. still the same.
--	--

The Ninth AUGMENTATION

Of the first Tenth, as above.

The Preceding Total. } 160800000 l.

The Tenth of the three first Funds. } 8100000 l.

Total of the Ninth Augmentation. } 168900000 l.

The Great Tythe and Industry at the 11th Part, the Salt at 28 L. 16 S. the Minot; the fixt Revenue still the same.

The Tenth AUGMENTATION.

Of the first Tenth, as before.

The Preceding Total. } 168900000 l.

The Tenth of the First three Funds. } 8100000 l.

Total of the Tenth Augmentation. } 177000000 l.

The Great Tythe and Industry at the 10th part, the Salt at 30 L. the Minot. And the Fixt Revenue still the same.

By

By the Contents of this *Table* it is plain, that supposing the Estimate of the First to be too high, by Twenty Millions, Eight Hundred and Twenty Two Thousand, and Five Hundred *Livres*, yet this will be an excellent Scheme, because, that reckoning from the *Third* and *Fourth Augmentations*, the Revenue will be sufficient.

But let us carry this further still, and for the full satisfaction of the most Incredulous, we will make a *Third Table*; which shall suppose the First Estimate to be made too high by Thirty Millions, and more: and yet this Scheme will hold good. For this Effect, let us put the Great Tythe at Forty Eight Millions only, the Industry at Ten, the Salt at Sixteen, and the Fixt Revenue at Twelve; the Total will be Eighty Six Millions: And for the first Three Funds, Seventy Four Millions of *Livres*; the Tenth of which is Seven Millions, and Four Hundred Thousand *Livres*; which shall be repeated in every *Augmentation*; and all of them in the following Order.

The Third T A B L E.

The Great Tythe at ---	} 48000000 l.
The Industry at ---	} 10000000 l.
The Salt at ---	} 16000000 l.
The Fixt Revenue at -	} 12000000 l.
The Total ---	86000000 l.

The Great Tythe and the Industry at the 20th. The Salt at 18 *Livres* the Minor; the Sale of which is reduced to 833333 $\frac{2}{3}$ Minots. The Ten Augmentations of which, from 18 to 30 *Livres*, will be at 24 *Sous* each. The Fixt Revenue remaining still the same.

The

The First AUGMENTATION.

Of the Tenth of the first Three Funds, which shall be repeated in all the following Articles.

The forego- ing Total. } <u>86000000 l.</u> The Tenth of the First three Funds. } <u>7400000 l.</u> Total of the First Augmen- tation. } <u>93400000 l.</u>	The Great Tythe and the Industry at the 19th. The Salt at 19 <i>Livres</i>, 4 <i>Sous</i>, Minot. The Fix'd Re- venue still the same.
--	--

The Second AUGMENTATION.

Of the Tenth.

The Prece- ding Total. } <u>93400000 l.</u> The Tenth of the First three Funds. } <u>7400000 l.</u> Total of the First Augmen- tation. } <u>100800000 l.</u>	The Great Tythe and the Industry at the 18th. The Salt at 20 <i>Livres</i>, 8 <i>Sous</i>, Minot. The Fix'd Re- venue still the same.
---	--

The

The Third AUGMENTATION.

Of the Tenth.

The Preceding Total. } 100800000 l. The Tenth of the First three Funds. } 7400000 l. Total of the Third Augmentation. } 108200000 l.	The Great Tythe and the Industry at the 17th. The Salt at 21 <i>Livres</i>, 12 <i>Sous</i>, Minot. The Fix'd Revenue still the same.
---	---

The Fourth AUGMENTATION.

Of the Tenth.

The Preceding Total. } 108200000 l. The Tenth of the First three Funds. } 7400000 l. Total of the Fourth Augmentation. } 115600000 l.	The Great Tythe and the Industry at the 16th. The Salt at 22 <i>Livres</i>, 16 <i>Sous</i>, Minot. The Fix'd Revenue still the same.
--	---

The

The Fifth AUGMENTATION.

Of the Tenth.

<i>Good.</i>	The Preceding Total.	} 115600000 l.	The Great Tythe and the Industry at the 15th. The Salt at 24 <i>Livres</i> , the Minot. The Fix'd Revenue still the same.
	The Tenth of the First three Funds.	} 7400000 l.	
	Total of the Fifth Augmentation.	} 123000000 l.	

The Sixth AUGMENTATION.

Of the Tenth.

<i>Good.</i>	The Preceding Total.	} 123000000 l.	The Great Tythe and the Industry at the 14th. The Salt at 25 <i>Livres</i> , 4 <i>Sous</i> , Minot. The Fix'd Revenue still the same.
	The Tenth of the First three Funds.	} 7400000 l.	
	Total of the Sixth Augmentation.	} 130400000 l.	

The

The Seventh AUGMENTATION.

Of the Tenth.

The Prece-
ding Total. } 130400000 l.

The Tenth
of the three
first Funds. } 7400000 l.

Total of the
Eighth Aug-
mentation. } 137800000 l.

The Great
Tythe and the
Industry at the
13th. The Salt
at 26 *Livres*, 8
Sous the Minot.
The Fixt Re-
venue still the
same.

High.

The Eighth AUGMENTATION.

Of the Tenth.

The Prece-
ding Total. } 137800000 l.

The Tenth of
the three first
Funds. } 7400000 l.

Total of the
Eighth Aug-
mentation. } 145200000 l.

The Great
Tythe and the
Industry at the
12th. The Salt
at 27 *Livres*, 12
Sous, the Minot.
The Fixt Re-
venue still the
same.

Very High.

The

The Ninth AUGMENTATION.

Of the Tenth.

The Prece- ding Total. } 145200000 l. The Tenth of the three } 7400000 l. Total of the Ninth Aug- } 152600000 l. mentation.	The Great Tythe and the Industry at the 11th. The Salt at 28 <i>Livres</i> 16. <i>Sous</i> the Minot. The Fixt Re- venue still the same.
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Too high.

The Tenth AUGMENTATION.

Of the Tenth.

The Prece- ding Total. } 152600000 l. The Tenth of the first three } 7400000 l. Funds. Total of the Tenth Aug- } 160000000 l. mentation.	The Great Tythe and the Industry at the 10th. The Salt at thirty <i>Liv.</i> the Minot ; and the Fixt Revenue still the same.
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Idem.

By

By this third Table it is plain, that reckoning from the fifth Augmentation there will be a very good Revenue; and that the following Augmentations carry it to a hundred and sixty Millions, without exceeding the Tenth; which is a greater Sum than ever there will be occasion for in any Exigency, supposing the State free from Debt; which proves the Excellency and Infallibility of this Scheme to a Demonstration.

It may further be observ'd, That the Sale of the Salt in the second Table is reduced to nine Hundred and forty four Thousand, four hundred and forty four Minots only: and in the Third, to eight Hundred and thirty three thousand, three hundred and thirty three Minots; which is certainly a third part less than is really sold, at fourteen Persons to a Minot, as has already been mention'd; which diminishes the Product of this Fund by a third part, which more and more shews the Excellency of this System.

But suppose there does happen a War, as expensive as this we are now engag'd in, for the maintaining of which there 1704. must be Funds greater than that of the ROYAL TYTHE, upon the Foot of the third Table, which is a hundred and sixty Millions; it is certain, That if the same Integrity and Honesty be observ'd in the Management of the Funds of the Town-house of *Paris*, that there has been hitherto, there will be enough found there to supply, for several Years, whatever the ROYAL TYTHE may fall short in; which might be reimburs'd after the Peace, without being oblig'd to have recourse to burthensome Impositions or extraordinary Means; which are always prejudicial both to the Publick, and to private Persons, of what Nature or Quality soever they are.

CHAP.

C H A P. VII.

The third Proof of the Usefulness and Excellency of the ROYAL TYTHE, brought from the Estimate of the Fruits of the Ground in one square League ; and of the Number of Persons it can feed upon its own Growth.

WE have yet a third Proof, of no less force than the former, of the Excellency of this System ; and it is that which results from the Estimate we are going to make of the Produce of a Square League. But since this Estimate is applicable to the whole Kingdom, it will not be improper to place before it a Scheme of the whole Extent of *France*, in square Leagues, and a List of the People it contains ; which take as follows.

Paragraph I.

P A R A G R A P H I.

The Extent of France in Square Leagues, of which five and twenty to a Degree, Measur'd according to the best and latest MAPS, in 1704.

<i>Names of the Provinces.</i>	<i>Maps of the Gentlemen of the Aca- demy.</i>	<i>Of the Sieur de Lifle.</i>	<i>Of the Sieur Nolin.</i>	<i>Of the Sieur de Fer.</i>	<i>Of the Sieur Sanfon.</i>
	<i>Squ. Leagues.</i>				
Brittany	1690	1789	2069	2282	2387
Normandy	1491	1422	1524	1913	1825
Picardy	633	633	703	714	720
French Flanders	210	226	217	282	246
<i>Part of the County of Hainault</i>	161	186	172	192	193
Artois	241	235	208	259	289
Cambresis	28	47	41	46	50
Champaigne and la Brie } Champenoise }	1674	1910	1846	2004	2192
<i>The three Bishopricks, Metz, } Toul and Verdun }</i>	173	160	284	284	212
<i>The Isle of France and la } Brie Francoise }</i>	932	857	1066	1150	1001
<i>The Orleanois, Blaisois, and } part of Gatinois }</i>	893	847	888	1067	1064
La Perche	170	188	150	223	233
Le Maine	551	568	642	730	700
L' Anjou	529	409	485	495	497
Le Poitou	910	1045	1041	1137	1029
Touraine and Saumarois	397	313	491	513	482
Berry	577	598	624	614	642
Nivernois	363	336	339	406	403
Bourbonois	336	337	319	455	440
Dutchy of Burgundy	941	885	1084	1268	1240
<i>The County of Burgundy</i>	759	898	837	1081	936
Alface	417	404	406	463	457
La Bresse, le Bugey, the } Principality of Dombes }	310	317	356	292	383
Dauphiny	1009	1019	1241	1411	1375
<i>Provence and Avignon, and } the Principality of Orange }</i>	1173	1178	946	1055	1577
Lionis, Forest and Beaujolois	463	372	446	623	587
<i>The Sevennes, comprehend- } ing Givaudan, Vivaretz }</i> <i>and Velay }</i>	589	623	769	834	831
Auvergne	883	874	1054	956	1040
Limosin	347	372	401	393	389
La Marche	425	463	358	557	481
Xantoigne, Augoumois, } and Aunis }	692	631	681	676	780
Guienne, Perigord, Baza- } dois }	1147	1079	950	1223	1117
<i>Gascogne, comprehending the } Desarts de Bordeaux and }</i> <i>Condomois }</i>	643	512	647	602	637
<i>Agenois, Quercy, and Ro- } vergne }</i>	1103	1012	936	1178	1147
Languedoc	1590	1444	1835	2097	2060
Rouffilon	270	243	206	206	271
<i>The Comte de Foix, Cou- } serans, Armagnac, and }</i> <i>Cominge }</i>	1031	797	987	948	974
<i>Bigorre, Bearn, Soule, Na- } varre and Basques }</i>	636	610	805	683	740
Total	26386	25839	28054	31278	31657

The mean Proportional of which is, 28642 $\frac{1}{2}$ Leagues.

PARAGRAPH II.

An ABSTRACT of the List of the People of the Kingdom, in the State they were in, the End of the last Century. This List comprehends the Men, Women and Children of both Sexes and all Ages.

Names of those who have made the particular List.	Generalities.	Number of People.	The Years.
Out of the List made in the Year 1694.	P A R I S.	720000	1694
Out of Mr. Phelypeaux } Intendant.	Generality of Paris.	856938	1700
Mr. de Bouville	Generality of Orleans	607165	1699
Mr. de Miromesnil	Generality of Tours	1069616	1698
Mr. de Nointel	Bretagne	1655000	1698
Messieurs de Foucault de } Vaubourg & de Po- } mereu.	Normandy divided into } three Generalities }	1540000	1698
Mr. Bignon.	{ Picardy { Artois	{ 519500 { 211867 }	1698
Messieurs Desmadris & } de Barentin }	Flemish Flanders	158836	
Mr. de Bagnols	Walloon Flanders	337955	1698
Mr. de Bernieres	Haynault	85449	1698
Mr. de Contest	The three Bishopricks	156559	
Mr. Larcher began it, } and Mr. de Pomereu } finish'd it }	Champagne, compre- hending the Sovereign- ty of Sedan, of Rau- court, Chateaur- nault; the Dutchy of Bouillon, what the French have in Lux- embourg; the Pro- vosties of Stenay, Ja- mets, Dun, and the County of Clermont.	693244	1698
Mr. Sanfon	The Generality of Soiffon.	611004	1698
Mr. Ferrand	Burgundy, comprehend- ing Bresse, Bugey, and the Country of Geix.	1266359	1700
Mr. de la Fond & de } Harouis }	Lyonois	363000	
Mr. de la Grange	The County of Burgun- dy	340720	
Mr. le Bouchu	Alface	245000	1697
Mr. le Bret	Dauphiny	543585	1698
Mr. de Basville	Provence	639895	1700
Out of the late Rouffe- lot, Director of the Fortifications, and of the Grand Vicair of the Bishoprick of Elne, } at Perpignan }	Languedoc	1441000	1698
Mr. d'Ormesson	Rouffillon	80369	
Mr. de Besons	Auvergne	557068	1697
	The Generality of Bour- deaux, comprehending the County of Bigore, Mont Marfan, the Pais de Labour, and de Soule	1482304	1698
Mr. Guyet	Bearn and Low Navarre	241094	1698
Mr. le Gendre	The Generality of Mon- tauban	788600	1699
Mr. de la Bourdonaye	Generality of Limoges	585000	1698
Mr. Begon	Generality of Rochelle	360000	1698
Mr. de Maupeou	The Generality of Poiteres	612621	1698
Mr. d'Argouges	The Generality of Moulins	324332	1693
Total - - - - -		19094146	

The General Total of all Ages and Sexes, is Nineteen Millions, Ninety Four Thousand, a Hundred and Forty Six; which divided by Thirty Thou- sand, gives Six Hundred and Thirty Six Persons for each square League of the whole Extent of France.

Here is Matter of Astonishment to those who believe that *France* is so depoulated; and which would mightily surprize the famous *Vossius*, were he alive, for having written that there were not above five Million of Souls in it. The oldest of all these Rolls or Lists, are those of *Burgundy* and *Alsace*; and it is not above twelve or fourteen Years since they were taken. That of *Paris*, about ten, and the rest are no older than the beginning of this Century, and were made by the Intendants of the Provinces, in pursuance of the Orders they had receiv'd from the Court; and therefore it may be supposed they were done with Care and Exactness. I cannot however believe that the Number of the Inhabitants of *Paris* is so great as it is made; nor that the City contains almost as many Souls as its Generality does; which is one of the largest in all the Kingdom, and which contains a great many Towns and Villages, in a well-peopl'd Country; and therefore there is reason to think that there has been a Mistake in this Case, as well as in some other Generalities: For I observe in some of them double the Number of Inhabitants that there is in the Generality of *Paris*. I am bound to believe, however, that those who made the Rolls have us'd their utmost Endeavours and Exactness.

If we suppose that there are in *Paris* four and twenty thousand Houses, including the Suburbs, as some will have it, according to the List, there must be allow'd thirty Persons to each House, great and small. And if instead of four and twenty, there are thirty thousand Houses, according to others, then to make up the number of Souls, there must be twenty four Persons to every House, one with another. But I cannot well believe,

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believe, notwithstanding the greatness of this City, that it is so populous.

It were to be wish'd that the King would please to inform himself better in this matter,

To make an exact Review yearly of all the People in the Kingdom, and its Usefulness.

by ordering an exact Review to be made every Year, which might be drawn out on Tables, as we shall afterwards shew. By this Means he might know:

1. The Increase and Decrease of the People, and the Causes of it.

2. The General and Particular Accidents which happen to them, from time to time.

3. The infinite Number of Distinctions which are introduc'd among them, and the ill Consequences of those; and the Number of each Rank and Condition of the People.

4. Of whom the Body of the Clergy were compos'd; how many Cardinals, Arch-Bishops, Bishops, Abbots, Regular and Commendatary, and other lesser beneficed Persons, Secular and Regular, there were, in his Majesty's Nomination, and what is their Revenue.

5. The different Dignities of Churches and Chapters; the Number of Canons that compose them, and generally all the beneficed Persons serving in all the Cathedral and Collegiate Churches of the Kingdom; and their Revenues and Privileges.

6. The Number of all the Parish-Churches, Parsons, Vicars, Priests, and other Ecclesiasticks who serve in those Churches, their Revenues, and in what they consist.

7. What regular Abbies there are, and what Order possess them; the Number of the Religious of both Sexes that are entertain'd in them, and their Difference.

8. How

8. How many Communities of Mendicants there are, and the Number of the Religious in each; and, in short, all those who make up the Ecclesiastical Order.

9. The whole Body of the Nobility, with all their different Distinctions, from the King, down to the meanest Gentleman.

10. The Gentlemen of the Robe, and all who live by the Practice of the Law, according to all their different Degrees and Dignities.

11. All sorts of Manufactures, and the Number of those who occupy them.

12. the Number of the new Converts, and of those who persist in their Errour.

13. The *Lutherans*, if there be any in the Kingdom; the *Jews*, and those of other Religions.

14. The Strangers, and, in short, all who are worth particular Notice.

15. All Fortify'd Places, where there are constant Garrisons; or where there are not.

16. All Publick Buildings of any note. In short, every thing that is remarkable, or deserves to be taken notice of in the Kingdom.

It will not be necessary to make an Enquiry into the State of the Provinces every Year, as has been done in the last place, but only a bare Review of the People, and the other only once in ten Years. And for this Review or numbering of the People, it may be done by a Formulary in manner of a Table, at the End of which may be subjoyned some short and succinct Remarks on such Matters as relate to this Review. And as for the Enquiry into the State and Condition of the Provinces, I would make another Formulary, after the Model of

the Memoirs of *Monsi. de Basville* and *Monsi. de Bouchu*, which are both well done, or any other of that kind.

The *Chinese*, by the Relation of Father *le Conte*, the Jesuit, and others who have written on that Subject, observe a very easie and orderly Method for taking Lists of their People; which may be used in correcting or adding to the Formularies we have been speaking of, according as we find it for our purpose. There might Lists be made likewise of the Numbers and Kinds of Cattle, but however that might have its Use, yet it is not necessary. It is certain that these Methods would be of great Advantage and Conveniency for the King, if it were no more but know every Year the Increase or Decrease of his People, whether there were more or fewer Clergy-men, Monks, or any other Religious Orders of both Sexes, which swarm over the Face of the whole Kingdom; the too great or too small Number of the Nobility, and of all other Ranks and Degrees, and Conditions of People, according to which, he might put a Stop to the Increase of some, and endeavour the Augmentation of others.

Moreover, though *France*, as it seems, has no less than nineteen Millions, and ninety four thousand Inhabitants, yet it may safely be averr'd, that considering its Extent and natural Fertility, it could easily maintain, by its own proper Produce, no less than three and twenty Millions, and perhaps even five and twenty, and above; as may be prov'd by the Detail of a Square League, which shall be put at the end of this Paragraph. It is likewise true, that the Number of Women and Girls, in that Square League, exceeds that of the Men
and

and Boys by a tenth Part: and that there are almost as many old Men, and Children, disabled and infirm People, and Beggars, and those who are absolutely ruin'd, as there are of Men fit to work, or to go into the Army: Famine and Desertion having carry'd off many of them. Add to all this, that since the first Lists were made, out of which we have taken these Abstracts, the Number of the People is not encreas'd, but on the contrary much diminish'd: great Numbers having left the Kingdom, partly upon the Account of this present War, in which the *Spanish* Succession has engag'd us, and partly by the secret and continual Escaping of the new Converts, by which, and making Allowances for the Mistakes of the first Lists that were taken, we may reckon that the Number of the People falls short by between four and five hundred thousand Souls. Wherefore, let that be as it will, we will only go upon the Supposition of five hundred and fifty Persons in a Square League.

K 3

Paragraph

Paragraph III.

The Detail of a Square League, in an indifferent good Country, and pretty well cultivated: The League is the 25th part of a Degree. Which serves for a new Proof of the Excellency of this Scheme of a ROYAL

THE Square League, at five and twenty to a Degree, consists of 2282 Toises, and three Feet long, and of 5209806 $\frac{1}{2}$ Toises Square, of the Measure of the Chatelet of Paris; which makes 4688 Arpens, 82 $\frac{1}{2}$ Perches; the Arpen supposed to be a hundred Square Perches, the Perch twenty Foot, and the Foot twelve Inches, as has been said already.

This League being in a Country that is cultivated, may be suppos'd to be divided and cross'd:

	Arp.	Per.
1. By two high Roads, six and thirty Feet broad each, and seven hundred Perches long, is ————	25	21
2. By four other Roads of eighteen Feet broad, and seven hundred Perches long ————	25	21
3. By a River of eight hundred Perches long, and two broad ————	16	00
4. By three Rivulets of four hundred Perches the Course of each, and half a Perch in breadth ————	06	00
Total	72	42
	Brought	

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	Arp.	Per.
Brought over	72	42
5. By Ponds and Marishes, to } about	15	00
6. By two thousand four hundred } Perches long, of Hedges of five Foot } broad	06	00
7. The Church and Church-yard, } and a little Space before it	02	00
8. The Ground for Houses and } Gardens	250	40½
9. Waste Ground and Commons	236	00
10. The Woods, both great Trees } and Coppices	600	00
11. The Vineyards	300	00
12. The Meadows	500	00
There will remain for Arable } Ground	2707	100
Total	4688	82½

The more uneven a Country is, the greater is the Measure, but we have no regard to that.

K 4

Paragraph

Paragraph IV.

*The Produce of this Square League estimated above
its ordinary Rate.*

THE two High Ways can yield nothing unless it be by the Trees * that are Planted on each side of them, and the Cattle that eats the Grass that grows about them. These Trees are either Fruit-Trees, or Oaks, or Elms, or Poplars, according to the Custom of the Country. The first by their Fruit, the other by Felling, which is once in Fifty Years, may yield a considerable Income; but we shall reckon nothing on that, but leave that Produce for keeping in repair the High-Ways, and other Publick Works in the Country. And therefore this is

Nothing.

The four little Roads, making together in length, twice as much as the great Roads, there may be at least as many Trees Planted on them, which might yield likewise a considerable Income, but they are charged to

Idem.

The Banks and Borders of Waters, which are usually Planted with Trees, might produce considerably, but we leave that for the abovesaid use.

Idem.

We

* Planting them at Twelve Foot distance one from another there will be room for 4666.

We shall say nothing of the Fishing of Rivers, Rivulets or Ponds, because these come into the *Second Fund*.

The Hedges might afford a great deal of Faggots and Brushes for the use of the Inhabitants: And the great Trees which are here and there in Hedges might yield considerably, but those we let go with the rest.

Idem.

The Ground for the Church, and Church-yard.

Idem.

The Ground for Houses and Gardens might be supposed to produce Fruits, Herbs and Pulse, to a considerable Value, and afford Food for Beasts and Fowl, but we reckon nothing.

Idem.

The Pidgeon-Houses.

Idem.

We shall say nothing here about Corn-Mills, nor of Mills for Oyl, Paper, Forges, Milling of Cloath, Finaries, beating of Hemp or Bark, Saw-Mills, Powder-Mills, &c. because they make a part of the *Second Fund*.

The Waste Grounds and Commons can produce nothing but Pasture, some Warrens, Wood or Briars, which we do not reckon upon.

Idem.

Of the Six Hundred *Arpens* of Wood, we shall leave Two Hundred to grow up to tall Trees, to be employed for the Necessary for Uses of Publick and Private Buildings, and we will allow only Four Hundred for Coppice-Wood, to make Yearly a regular

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regular cutting of Twenty *Arpens* ;
which will yield Fourteen *Cordes*, or
Eight and Twenty Load the *Arpen* ;
which will make Two Hundred

1120*l*.

We suppose the out including Faggots,
Cutting to be Charcoal, or useless
but once in 20 Wood. The *Corde* be-
Years. ing valued at Four *Li-*

vres the common Price,

in our Country, this Article will
give

Three Hundred *Arpens* of Vineyard,
rated at Four Hogheads * every Vint-
age, one with another, the *Arpent*
will be Twelve Hundred Hogheads ;
which valued at 11 *Livres* each, will
make the Sum of 13200 *l*. But consi-
dering that the Charges of the Vint-
age, and making the Wines may take
away half of the value, we shall only
charge —————

6600*l*.

Five Hundred *Arpens* of Meadow,
at Two Loads of Hay the *Arpen*, will
be a Thousand Cart load, which at
Five *Livres* a Load, is —————

5000*l*.

The after Grass at half a Load the
Arpen, which makes Two Hundred
and Fifty Loads, is —————

1250*l*.

Total 13970
Brought

* The Paris Hogshead contains 288 Pints of Paris Measure, equivalent to two Fuillet's of 144 Pints each, four of which Pints must be deducted for the Lee.

Some

Brought over ——— 13970

The arable Land, divided into three parts, two of which Till'd, * the other not. Those which are Till'd and Sowed, one with Wheat, the other with Barley and Oats; each of those parts making Nine Hundred and Two *Arpens*; of which that Sowed with Wheat, at $601\frac{1}{2}$ *Septiers*, will yield, as it is usually reckon'd, $3\frac{1}{2}$ for one, the Seed return'd; which will produce above 2104 *Septiers*, more or less; which valued one Year with another at 6 *l.* the *Septier*, will give ——— 12624^{l.}

The Eight Hundred *Arpens* Sowed with Barley and Oats, and yielding a Crop equal to the former; will produce Two Thousand *Septiers*; which valued at 4 *liv.* will be ——— 8000^{l.}

A Hundred and Two *Arpens* of Pease, Beans and Hemp, valued at 15 *liv.* the *Arpen*, is ——— 1530^{l.}

Total of the Produce of the square League ——— 36124^{l.}

But

Some may be surpris'd here to find the Produce of Vineyards rais'd higher than that of Meadows, which are generally reckon'd to yield most, and with the least Charges; but I have done it upon repeated Tryal; and besides, I do suppose the Meadows to be but indifferent good, to give a more certain and evident Proof of the Goodness of this Scheme.

* We have put the Increase of the Corn upon the lowest Foot; for there is hardly any Tilled Land, that will not yield Four for One; and there is a great of Land in France that

But let us reduce this Product to Thirty Five Thousand, for to have good Measure, and make Allowance for Insolvencies, which is certainly the lowest it can be valued, supposing the Land but tollerably well Cultivated, and kept up to its just Value.

If we will suppose *France*, in its present Extent, to contain thirty thousand square Leagues, which we have found it to be upon the best Mapps; and that, out of all the Ground produces, the King would satisfie himself with a Twentieth Part of all the Product of a square League for his ROYAL TYTHE; he will find that what is contain'd in this Article alone will yield him Fifty two Millions, Five hundred thousand *Livres*; which is the least that can reasonably be propos'd. And if you add to this, the Tythe of the Industry, and of the other Parts of the Second Fund; the Salt reduced to 18 *Livres* the Minor, which is the *Third Fund*; and the Fixt Revenue, which is the Fourth, consisting of the *Parties Casuelles*, or Monies arising out of the Sale of Offices, and Escheats; the Customs; (those within the Kingdom being suppress'd, and those on the Frontiers moderated:) the Antient Demesnes of the Crown; the Yearly Sale of Woods and Forests belonging to the King; the Duties on Tabacco, Coffee, Tea, Chocolate, Stamp Paper; on Powder and Salt-Petre: The Post-Offices regulated, and the Postage diminish'd, and put upon the Foot they were before Mr. *de Louvois*, and according

that yields ordinarily 10, 12, or 15 for one. But in such a System as this, it was thought best to reckon upon the most indifferent Land, the better to fix the General Product.

ing to the Precautions we have already proposed: The Finés, Strays, Confiscations, &c. it would be found, That the King might easily raise a Revenue of a hundred Millions, and more; which would be so easie, as not sensibly to incommode any one. But if His Majesty's Affairs should at any time oblige him to a greater Expence, he might raise the ROYAL TYTHE, the Salt, and the Tythe of the Industry, but not the Fixt Revenue, which ought never to suffer the least Alteration. For Example, from the 20th to the 18th, from the 18 to the 16th, from the 16th to the 14th, from the 14th to the 12th, from the 12th to 10th, which is the highest Point it can be screwed to. I repeat this often, because it cannot be repeated too often. The Tythe being thus high, every one may live, but carry it higher, and the poorer sort must sink under it. And why should it be screw'd higher? And what occasion can there possibly be for a Revenue of above a Hundred and Eighty Millions. If the Revenue be in the Hands of Prudent and Faithful Men, there will be more than enough to supply all the Exigencies of the Government, let them be what they will; but if otherwise, they may well perplex themselves, squeeze the People, and ruine all the Funds in the Nation, but shall never be able to satisfy the insatiable Avarice of those, who have the Insolence to fatten themselves on the Blood of the People.

All that has hitherto been said, serves as a Demonstrative Argument to prove, that the ROYAL TYTHE, in the manner we have proposed it, is an infallible way to make the King and the Government Rich, without Ruining or Oppressing any one.

It remains now to enquire how many Persons a Square League will maintain upon its own Growth; and according to it to make an Estimate of the whole Kingdom; without being obliged to have recourse to Foreign Parts.

We have found already, that a Square League will yield 2194 *Septiers* of good Corn: And if we add to that a fourth Part of Barley, there will be 2639 *Septiers*. We reckon that each Person will consume about three *Septiers* in a Year. It is true, the old Men above Fifty, the Children under Ten, and those who eat Meat and drink Wine, eat less Bread; but besides these, there are few that consume less than three *Septiers* of Corn, *Paris* Measure, or rather more, one Year with another.

If then we divide 2639 *Septiers* by three, there will come 876 Persons: But let us allow twenty six for the Fowls, Dogs, Cats, Rats, and the other Creatures tame and wild: And if we reduce the number to 850 Persons in the Square League, it will be found, that if the whole Extent of *France* contains Thirty Thousand such Leagues, it may easily maintain, upon its own Growth, Five and Twenty Millions, and Five Hundred Thousand Souls. A Number very far above what it contains at present.

All the particular Instances and Topicks we have hitherto produced being so many Undeniable and Demonstrative Proofs of the Worth and Excellency of this System of a ROYAL TYTH, and of the Real and Effectual Advantages that may reasonably be hoped from it, they are no less such for the Necessity of its Establishment, as we have amply shewn in another Place.

C H A P.

CHAP. VIII.

The Opposition and Objections which may arise, and be made against this Scheme.

IT were great Rashness in me to pretend that this Scheme will be generally approved. Too many are interested for me to think it will please every Body. Some will dislike it, because they enjoy a Total Exemption, both for their Persons and Possessions, and because this System suffers none of whatever Nature they be. Others again will rail at it, because it deprives them of the Means of enriching themselves by robbing the Publick; and others, because it will lessen the Esteem that others have for them, by either Totally suppressing their Employments, or making them worth very little. All which we shall handle in order. One ought not therefore to be surpriz'd, if the most virulent Censure, Malice can contrive, be let loose upon it. But I am resolv'd to be easie, and to let Spite do its worst. When a Great King has Justice on his side, attended by the evident Good of his People, and Two Hundred Thousand Men in Arms to support it, the greatest Opposition will be no ways formidable.

Among those who will least approve it, and make the strongest Efforts to have it rejected,

jected, will be, the Gentlemen concerned in the Revenues ; because there being no further occasion for so many Farmers, nor of any extraordinary Affairs (as they are call'd) or Extraordinary Occasions for, and Means of, raising Money, there will be no need of so many Directors of the Finances ; and even those who continue in their Employments under the Direction of the Controulor-General, will not have many great Matters to discuss ; which is one great Advantage to the Nation in General.

2. The General Farmers will likewise be far from approving it, because, that not only the Publick Farms will be reduced to a very small number, but also because there will not so great Emolument attend those that remain, and that they will be more clear and disintangled than they have been formerly : which will deprive those Gentlemen of the Means they have hitherto had of Feathering their Nests.

3. The Collectors and others, who deal in the Publick Monies, will be the most displeased, because their Gains will be entirely cut off ; and therefore they chiefly will flie in the Face of this Scheme.

4. The Clergy will not be altogether satisfied with it neither, because the King, paying himself in his own hand, will have no occasion for Assembling of them, and asking Supplies of them, no more than of any other Body of his Subjects : The ROYAL TYTHES affecting all Rents and Incomes, theirs must be as liable to it as the rest. This perhaps may vex those of the higher Ranks among them, but the rest will be very well satisfied ;
because

because, that instead of opening their Pur-
ses to supply the King's Occasions, their Con-
tribution will be raised out of their Tythes.
Besides, a due Proportion being observed in
what they pay, it will not be in the Power
of the Higher Clergy to pay the King out
out of the Lower's Pockets ; which is what
has been always complain'd of, and is to this
day.

5. * The Nobility, who seldom are the best
Judges of what is best for them, will find
fault likewise ; but I have no other Answer for
them, than what may be seen at the begin-
ning of these Memoirs. If they will be rea-
sonable, they will find underwritten what

* *The Nobility in those Parts where the Poll-Tax is
in use, pay it by their Farmers, and all other Duties,
according to the Consumption they make. They are often
plagued with Searchers and Enquiries, and with extraor-
dinary Impositions. They are Subject to the Arriere-Ban,
or to Taxes that are Equivalent. If they were dischar-
ged of all those burthensome Impositions, and treated ac-
cording to the following Articles, it is certain they would
be considerable Gainers by the Establishment of the Royal
Tythe ; because there would be no more noise about Taxes
or Aids, nor would they be obliged to buy the Salt at so
dear a Rate ; nor would they be Subject to many other
Impositions upon all the Necessaries of Life, nor upon
their Cloaths and Household Furniture, which they consume
far above what the Plebeians do, and raise the Prices to
near double the Value of the Goods. Insomuch, that if
the Matter was narrowly enquired into, it would be found
that the Nobility was no less Subject to Impositions than
the Peasants, and that they are liable to a great many
Duties they know nothing of.* L

what may satisfy them; and the rather, because the hurt they receive is only imaginary, and the Benefit real. For by this Method their Rents will increase, and the Value of their Lands will rise in Proportion, when they come to be better cultivated and improved, and when the Consumption of their Produce is much greater than it has ever been.

6. Those who are Exempted by their Offices, whether Anciently or lately Establish'd, will have the greatest appearance of Reason to complain; because the ROYAL TYTHE will for ever extinguish and suppress those Exemptions; which they bought very dear. But this Tythe being of the greatest Advantage to the Nation, and furnishing the largest Revenue to the King, will afford Means for reimbursing those Persons whose Offices and Employments will be no more necessary.

7. The Gentlemen of the Long Robe will, 'tis like, join in with the rest of the Complainers, because this ROYAL TYTHE affects their Emoluments, as well as those of others; but the Principles upon which this System is Founded, ought to satisfy them especially, because, they are as the Soul of the Laws, to speak so, of which they being the Interpreters, ought likewise to be Guarantees of their Execution.

8. The Assessors and Receivers of the Taxes will likewise have their Objections against it; because it will rob them of many a sweet Morfel,

Privileges that may be Granted to the Nobility in recompence for the ROYAL TYTHE.

I. Ex-

Morsel, and of a great deal of Credit; but by reimbursing by degrees the Charges of those for whom there is no further occasion, and paying others their Sallaries, they will have no just Reason to grumble.

9. The Body of the People perhaps will cry out against it at first, being apt to boggle at any thing that looks like Innovation; but their Fright will be quickly over, so soon as they shall evidently see, that this Alteration has nothing else for its Principle Aim and Object but to make them more easie and happy than ever they have been hitherto.

10. All those in short who love to fish in troubled Water, and to enrich themselves at the Charges of the King and Publick, will be far from approving a System which leaves no room for Corrupt Practices, and which will pull up by the Root all those Villanies and Tricks which are daily practis'd over all the Kingdom in levying the Publick Monies.

To

1. Exemption from the Arriere-Ban, which is a very heavy Charge upon them.

2. Exemption of their Orchards, Gardens, and Back-Yards.

3. That they only be allowed to carry Swords and Fire-Arms, as the Officers and others of the Army do.

4. Permission to Families that are low, to Trade in Wholesale, as is practis'd in England, and even to be the Farmers of the ROYAL TYTHE.

5. Exemption from Quartering of Soldiers.

6. That none else but they be Domesticks of the King's Family, in Quality of Gentlemen, from the meanest to the greatest Officer.

To conclude, there is no Approbation of this Scheme to be expected, but from Men of true Worth and Honour, perfectly disinterested and of sound Understanding; because it sets it self in opposition to the Covetousness and Avarice of all others.

But there is no other Answer to be given to those Complainers, but to send them to those Maxims we have laid down at the beginning of these Memoirs which are the Foundation of this Scheme, and to which they must necessarily agree: That is, the natural Obligation that lies upon all the Subjects of any State, of what Rank or Condition soever they be, *To contribute to the Support of it*, in Proportion to their Rents, or the Produce of their Industry, from which none of 'em can reasonably plead Exemption, all Privileges that tend to exempt any one from this Contribution, being unjust and

7. *As also of the Queen's; of the King's Children, and of the Blood Royal.*

8. *All the Officers of the Kings Guards, Light Horse, Gens d'Armes, and Musquetiers.*

9. *Also those of the French Guards.*

10. *All the Gentlemen of the Guard du Corps, the Gens d'Armes, and the Light Horse.*

11. *All the Officers of the Gens d'Armorie.*

12. *All the Officers of the old Troops of the Crown, preferable to others.*

13. *All the Kings Council in the Parliaments, and Superiour-Courts, i. e. The first President, the Advocates, the Attornies-Generat, whose Offices must be exempted.*

14. *To Appropriate to the Nobility, preferably to all others, all Benefices in the King's Nomination, above 6000 Livres.*

and Abusive, for if Men are reasonable they will be satisfi'd; and if they are not, they don't deserve to be regarded: Since it is not just, that the whole Body shou'd suffer, that some of its Members may live in great Plenty.

We come now to the Objections. Since the Proofs we have produced for the Excellency of this System of a ROYAL TYTHE, forces the Consent, even of those that have no mind to it; some have recourse to a pretended Impossibility; which being well examin'd will presently vanish.

These Objections may be reduc'd to four;

The First is, about Barns to hold the Tythe of the Fruits of the Ground: And here they pretend that it will require immense Sums to build them. The Second, That there will be no body found to Farm them. The Third, That if there cou'd be such found, they cou'd not give Security. And the Fourth, that the King has occasion for ready Money, and that it will be long before the Tythe can yield it.

These Objections have been Answer'd already, when we were treating of the *First Fund* of the ROYAL TYTHE, in such a manner, as leaves no room for a Reply. It has been shown already that in more than one half of *France*, they make no use of Barns to hold their Corn: And it has been made appear, by an exact Computation, that in *Normandy* and elsewhere, where Barns are used, and where the King's Farmers can't find them with that ease, that the Churches Farmers do, a Sum, not exceeding a Thousand or Twelve Hundred *Livres* will be more than sufficient to build a Barn able to hold the Tythe of two Thousand *Livres* a Year at least: And that the

Benefit the People wou'd receive by this Method of raising the Tax, which wou'd always have a natural Proportion to the Produce of the Ground, without ever being in Danger to be alter'd, either by the Malice or Passions of Men, or by the Difference of Times; and which wou'd free them at once, from all the Oppressions and Villanies, which they suffer from the Collectors and Receivers of Taxes and their Agents, and likewise from all the Miseries they undergo by the usual Methods of raising the Aids; wou'd abundantly recompense the expence of the Barns; which might be advanced by the Farmers of the Tythes, and recovered from the Parishes, during the six or nine Years of the first Lease. And since those who have the Great Tythes of the Church, never want Farmers with good Security to Farm their Tythes, and who even pay them Monthly by Advance; It can't be thought that the King will want such; and as to the last Objection, which seems to be the most plausible, we have told already that the Tax is not paid commonly in less than sixteen Months, and that there are a great many Insolvents. And that the Experience we have of what is transacted betwixt those who have the Great Tythes of the Church and their Farmers, is a manifest Proof, that the King, without demanding any Advance, might have the Product of his Tythes brought into his Coffers in twelve or fourteen Months at most, without any Insolvencies. It is true, there are some Parts in the Kingdom where Money being scarce, the Sale of the Fruits of the Ground is not always ready; but this Objection is removed by the Payment of the Tax

it

it self, which cannot be done without the Sale of the Produce of the Ground. And therefore if all sorts of People who were able to pay were allowed to bid at the Sale, such as Parsons, rich Burghers, and even Gentlemen, if that cou'd be done without derogating from their Quality, and if all those might sell them at an honest Profit, the ROYAL TYTHE might be quickly sold off; and if once a Farmer of the Tythe was but in a Condition to pay a Year or two *per Advance*, he could not fail to be Rich. And so this Difficulty vanishes.

Moreover, the ROYAL TYTHE will have this further Advantage, that in time there will be a great many little Magazines of Corn in the Parishes, which will be much for the Ease and Comfort of the People in dear Years, and be a mighty Advantage to the Proprietors.

This was the Method the *Romans* took, not only in the Time of the Common-Wealth, but even while they were Govern'd by Emperors. The Subsidies that were levied upon the People, consisted chiefly in the Tythe of the Product of the Ground, without any Distinction not even Exempting the Lands, belonging to the Church. And they made an Excellent use of that Product of the Ground, both for the Sustainance of their Armies, and the Maintenance of the People; to whom there were Distributions made at a certain Price, in the time of Dearth. It is plain by our History, that the Kings of the First and Second Race, and even some of the Third, did take the same course, till such time as they did intirely discharge the Church from the Tythes they used to pay.

CHAP. IX.

An Account and LIST of Those who are Exempted.

IT will not be improper here to subjoin an Account of those who enjoy an Exemption from the Tax, the *Taillon*, (or lesser Tax for Subsistence of the *Gens d'Armes*) the Quartering and Lodging Soldiers, and other Charges, both as to their Persons and their Goods; and who procure the same favour to others, by their Interest or Authority.

I.

All those Lands possess'd by the King, the Queen, the *Dauphin*, the King's Children, and the Princes of the Blood, as particular Lordships: As likewise those belonging to their chief Officers, and Household Servants; who, according to this Scheme, cannot, by any Extraordinary Privilege, be protected, but must be liable, as well as others, to pay their Proportion of the ROYAL TYTHE.

II.

The Lands belonging to the Ministers and Secretaries of State, their Commissaries, Secretaries, &c.

III.

III.

All those who have their Table in the King's House; the *Gens d'Armes*, Light-Horse, *Guard du Corps*, the Horse Granadiers, &c. and all other Officers Civil and Military; belonging to the King's House, or to those of his Children.

IV.

All Churchmen of the first Rank, as, Cardinals, Archbishops, Bishops, Abbots, Commendatory; their Officers, and such as they protect, likewise those of the Second Order, &c.

V.

The several Orders of Knights, viz. of the Holy Ghost, of *Malta*, of *St. Lewis*, and of *St. Lazarus*.

VI.

All the Nobility of the Kingdom, viz. The Princes, Dukes and Peers, Marshals of France, Marquis, Counts, Barons, and bare Gentlemen.

VII.

The Great Officers of the Robe, viz. The Chancellor, the Counsellors of State, the Masters of Requests, and all those who compose the King's Councils: The Presidents, Counsellors, the *Chevalier's d' Honneur*, the Attorneys and Solicitors General of the Parliaments, and Superiour Courts, the Chambers of Accounts, and Courts of Aids, and the Offices of the Treasurers of France.

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VIII.

VIII.

The Bailiffs, Scenescals, Presidents and King's Council in the Inferiour Courts and Judicatures.

IX.

The Intendants of the Provinces, their Secretaries and Delegates, and those under their Protection.

X.

The Officers of the Elections, the Receivers General of the Provinces, the Receivers of the Taxes, the Officers of the Water-Works and Forrests, those of the Salt-Granraies, and the Marshalsey, &c.

XI.

The Governors of Provinces, and those of Places on the Frontiers, and the Chief Officers (call'd *Etats Major*) of those Places.

XII.

The Officers of the Army actually in Service, who are not Gentlemen, the Officers of the Artillery, the Commissaries of War, and a great many others of this Sort.

XIII.

Those who are in Possession of such Lieutenances of Provinces, as have been sold lately, as likewise the Governments of Towns within the Kingdom.

XIV.

The Majors and Syndics of Towns, and the Priviledg'd Sheriffalties.

XV.

XV.

Several Offices and Employments, which the Necessity of the late Times has oblig'd us to create, to the great Oppression of the People.

XVI.

The Lands and Lordships which are free, in the *Pais d' Etats*, or Countries where they have the Privilege of Taxing themselves; the free and exempted Towns, and many others in the Kingdom, who pay nothing towards the publick Charges, which fall the heavier on the poor People.

XVII.

The Principal Farmers, and Under-Farmers, of the First, Second, and Third Order.

XVIII.

Those who are exempted by Industry or Cunning; those are they, who, either by Money or Presents, or by the Interest of their Relations or other Protectors, get themselves exempted, either in whole or in part, from the publick Charges. The Number of these is almost Infinite.

Upon all which, there may be three very important Remarks made.

First, That the Weight of all the Duties from which those above-mention'd are exempted, fall necessarily on those who are not exempted; who, without doubt, are the most numerous, though the poorest Part of the Kingdom, and who consequently are threatened with utter Ruin; which nothing can prevent or hinder,

der, but the Establishment of the ROYAL TYTHE.

Secondly, That those who are exempted being the most considerable Part of the Kingdom for their Riches, tho' not for their Number, they not being the thousandth Part of it, are possessed of almost all the Land Estates in the Kingdom; so that little remains to the other Part, but what they can get by their Industry and Labour; under which I comprehend, Husbandry, Vine-dressing, Feeding of Cattle, Commerce, all Arts, Trades and Handycrafts, and all that is got by the Labour of Men's Hands.

Thirdly, That tho' all those above-mention'd are exempted from the Taxes of all Sorts, and from Quartering and Lodging of Soldiers, yet for the most Part they are not from the Salt, the Aids, the Tolls, the Capitation, nor from the Customs on Goods exported or imported into the Kingdom; neither from Postage, excepting a few, nor from the Duties on Spices, Sugar, Strong-waters, Tea, Coffee, Chocolate, and Tabacco, and several other Goods and Commodities, though many have left no Stone unturn'd to procure an Exemption from those likewise, and some, by Means and Ways, have obtain'd it. Now it is certain, that all these Persons are concerned in Interest to take Care, that the ROYAL TYTHE be never Established; because, if it were, they would have no more Exemption than others have, which is none at all. And therefore, the King ought to suspect and mistrust the Partiality and Self-Interest of those, who oppose the Establishment of this System, and the rather, because the poorer Sort of People, for whose

whose Ease and Advantage it is propos'd, having no Access to his Majesty, to represent the Miseries they groan under; they must always be expos'd to the Avarice and Covetousness of others, always pinch'd in their Circumstances, to that Degree, as to be depriv'd of the necessary Supports of Life, and be expos'd to Hunger, Thirst, and Nakedness; and in short, plunged into such extream Misery and Poverty, as never to be able to recover. Now this ROYAL TYTHE would infallibly put a Stop to their present Hardships, and prevent their future Misery, and retrieve all this Disorder. We should not then see so many overgrown Estates, but we should see fewer poor People. Every one might live decently, according to his Rank and Quality; and the King's Revenues will sensibly encrease every Year, without being burthensome or prejudicial to one more than another.

CHAP. X.

*Project for Numbering the People, and the
Usefulness and Advantage of them.*

HAVING promised a Formulary for Numbering the People, I come now to make it Good, with all the Succinctness and Plainness I can.

It being not unworthy, the King of so considerable a Kingdom as *France* is, to know throughly the Number and Quality of his Subjects once a Year, it will be expedient to find out a Way how that may be done easily, and without Confusion.

To that Effect, the best Way that can be taken, in my Opinion, is to divide all the People into Decuries, as the *Chinese* do, or into Companies, as in our Regiments; and to appoint Captains of Parishes, named by the King, who should have under them as many Lieutenants, as there were Fifties of Houses, or thereabouts; both who should be equally subordinate to the Commandments of those Places, where there were any. That is to say, if there are a hundred Families in one Parish, more or less, there might be one Captain, and two Lieutenants, who should have the Inspection of fifty Families each. Those Families should be visited by them, House by House, four Times a Year, to be rightly informed of the State of every one of them, that is, to know what Men,
Woman

Women and Children there were, and, what Changes or Alterations might happen, in them and to set downall in their Register, which should be renewed every Year. * And the chief Business these of Officers being to know throughly the State of those fifty Families, and of all the Souls, young and old in them, to the end they might be ready to give in Lists of them as often as they were requir'd; they ought to be very careful in their Accounts, even of all that die or are born, that their Rolls may be always in a readines. They might likewise be impowred to appease all Tumults and Quarrels that may happen in their several Districts, and to prevent the People of those fifty Families going to Law with one another. If afterwards the King should think fit to increase their Power, it might be done; but, with submission, I think it more advisable to hold where they are, till there be occasion for more Authority. The

* This Creation of Officers or Commissaries for numbering the People, whom I suppose to have no settled Salary or Pension, has nothing extraordinary in it, more than in the Commissaries of the Army, since the King is no less concern'd in the Preservation and Protection of his People, who furnish him Soldiers, and wherewithal to pay them, than he is in the Soldiers themselves; who, however necessary they may be to the Government, yet are but a very small part of the People. And the Reason why I propose such a thing, is, because of the Difficulty there is in making such Lists of the People, and the little Fidelity and Exactness there is observ'd; this properly not belonging to the Function of the ordinary Officers, they have no Humour of meddling in it, especially since it would bring them in little or nothing.

The Offices of Captains might be given to the chief Gentlemen of the Parishes, and those of Lieutenants to other Gentlemen of less Note; and where such are not, to the better sort of Burgeses. And because, this might give them some Trouble; and divert them from their Business for some time, it would not be amiss, instead of a Sallary or Pension, to allow them a Hen or a Pullet yearly from each House, or six *Sous*, as the Payer should think best. These Pullets might be divided among them in the same proportion that is observ'd in the Army; that is, that the Captain should have one half, the Lieutenants another, to be equally parted between them if there are two; and if there are three Lieutenants, the Captain should have two Parts of five, and the Lieutenants the other three equally.

There ought also to be some Marks of Honour put upon these Officers, such as the distinguishing Name of *Monsieur*; and the Hat in Hand, when any of the People in their Districts speak to them, a Seat apart for them in the Church, and their Rank in all Processions, &c. immediately after the Lords of Mannors, and other Gentlemen of the Place. This being once establish'd, whenever the King should think fit to have a List of his People, there would be no more to do, but to send Orders to the Intendants, who should send Printed Copies of them to the Presidents of Elections, and their own Orders a Consequence; and these again to the Captains of Parishes; who in eight and forty Hours might satisfy them, if the Officers had done their Duty.

As

As to the Formulary of these Lists, I can think of no way more convenient, than to make them by way of Tables, divided into several Columns; the first of which shall contain the standing Houses; the second, the Men; the third, the Women; the fourth, the big Boys; the fifth, the big Girls; the sixth, the little Boys; the seventh, the little Girls; the eighth, the Men Servants; the ninth, the Women Servants; and the tenth, the Total of each Family: as you may see it represented in the following Table, which we give as a Pattern; in which, all the Inhabitants supposed to be in one Parish, are denoted by their Name and Sirname, and Profession. And therefore, for the facilitating this Design, there ought to be Models sent to all the Captains of Parishes, to the end they may conform themselves to them.

It is to be observ'd:

First, That if there is any considerable Number of Strangers in the Place, there may be a separate Column added for them.

Secondly, That $\frac{0}{\text{Zero}}$ in the Square for Men or Women denotes Widowers or Widows; and in other Squares, that there is no Person in the Family of the Kind contain'd in that Column.

Thirdly, That the same Mark being in all the little Cells or Squares of a Family, denotes that the House is quite abandon'd.

Fourthly, That two or more Houses join'd together, signifies that there are so many Families in one House.

Fifthly, That if there are any Hamlets in a Parish where a List is made, it ought to be distinguished

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stinguish'd by Name and Title, and then writ down in the Order of the foresaid Parish: And the same must be done with Farms and other Places which stand by themselves, and are at a Distance from the Church, but within the same Parish.

And *Sixthly*, All the Boys and Girls fit for Marriage, of the third and fourth Column, ought to be of Age; that is, the Boys fourteen and above, and the Girls twelve at least; and all the little Boys and Girls in the two following Columns ought to be under that Age; that is, the Boys under fourteen, and the Girls under twelve. The following Table, which we have given only for a Sample, will explain the rest.

for the facilitating this Design, there are Models sent to all the Churches of Parishes, to the end they may conform themselves to them.

It is to be observ'd; First, That if there is any considerable Number of Strangers in the Place, there may be a separate Column added for them.

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Fourthly, That two or more Houses join'd together, signifies that there are many Families in the House.

And where a Mark is made, it ought to be distinguished.

The Formu-

A FORMULARY, By way of TABLE, shewing how to take the Number of all the People in a Parish.
The PARISH of ROCHEMELUN.

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<i>The Names and Quality.</i>	<i>Houses.</i>	<i>Men.</i>	<i>Women.</i>	<i>Big Boys.</i>	<i>Big Girls.</i>	<i>Little Boys.</i>	<i>Little Girls.</i>	<i>Men Ser- vants.</i>	<i>Women Ser- vants.</i>	<i>Numb. in each Family.</i>
Mr. de la Croix, Lord of the Place. }	I	I	I	2	0	0	0	6	2	12
Mr. N. Philbert, Parson.	I	I	0	0	0	0	0	I	I	3
Mr. T. Santier, Vicar.	I	I	0	0	0	0	0	I	I	3
Mr. J. Linfirme, Advocate } and Judge of the Place. }	I	I	I	I	0	0	I	I	I	6
Mr. J. le Seur, Proc. Fiscal. }	I	I	I	0	I	0	I	I	I	6
Mr. J. Dubois, Notary. }	I	I	I	I	0	0	I	0	I	5
G. le Soin, Schoolmaster.	I	I	I	0	0	I	I	0	0	4
J. du Fer, Husbandman.	I	I	I	I	I	0	0	I	I	6
P. Marlier, Husbandman.	I	I	I	0	0	I	2	I	I	7
Simon Coutre, Husbandman.	I	I	0	I	2	I	2	I	I	9
H. le Fouet, Cartwright.	I	I	I	0	I	0	I	I	I	6
J. Dennis, Vine-dresser.	I	I	I	0	0	0	I	0	0	3
Tho. Serpillon, idem.	I	I	I	0	I	0	I	I	I	6
An. Duchemin, Carpenter.	I	I	I	0	0	0	0	0	0	2
Toussaint Quevy, Fisher.	I	0	I	I	0	0	0	0	0	2
J. Dubourg, Boatman.	I	I	0	0	0	0	I	0	0	2
J. Ruel, Farrier.	I	I	0	0	0	0	I	0	0	2
St. Liard, Ironmonger.	I	I	I	0	0	0	I	0	0	3
S. Croissant, Feller of Wood.	I	I	I	0	0	I	0	0	0	3
J. la Creuse, Spinster.	I	0	I	0	0	0	I	0	0	2
G. Quesnel, Cloath-Weaver,	I	I	0	I	I	0	0	0	0	3
J. du Four, Baker.	I	I	I	0	0	I	0	0	I	4
Guil. la Hoüe, Vine-dresser.	I	0	0	0	0	2	I	0	0	3
Vin. de Fosse, Day-Labourer.	I	I	0	0	0	0	I	0	0	2
Nichole Guillette, Spinster.	I	0	I	0	0	0	0	0	0	I
G. de Lestang, Butcher.	I	0	0	0	0	0	0	0	0	0
J. Balive, Hoop-maker.	I	I	I	0	0	I	I	0	0	4
J. Perot, Mason.	I	I	0	0	0	0	0	0	0	I
J. Faustier, Baker.	I	I	0	0	0	0	0	0	0	I
Paul Frelay, Wool-Spinster. }	I	0	0	0	I	0	0	0	0	I
S. Quintin, Day-Labourer. }	I	I	I	0	0	0	0	0	0	2
G. Roux, Tiler. }	I	I	0	0	0	0	0	0	0	I
N. Fagot, Wood-Cleaver. }	I	I	0	0	0	0	0	0	0	I
Ed. de Sault, Day-Labourer.	I	I	I	0	I	0	0	0	0	0
Ja. Cristal, Mason.	I	0	0	0	0	0	0	0	0	3
TOTAL of the Families.	35	28	20	8	9	8	18	15	12	118

All that is to be done further, is, to continue the Table in the same Order, to the end of the Parish, and to place the Total of each Column at the Bottom of it. If there should happen to be any Abbies, or other Religious Societies or Families, besides those of the Parsons or Curates, they may be written apart by themselves, and added to the Parish, still observing the Distinction of Sexes, according to the Order of the Table.

Particular Care must be had, *First*, in making these Lists, not to count the Men and Maid Servants twice. A Fault which may easily happen by the oversight of Fathers or Mothers, who in giving the Number of their Children, may forget to specify which, or how many of them live with them, or which of them are in Service in other Parts. By this Mistake, they may come to be listed both in the Place where their Parents live, as Children, and in the Place where they serve, when the List is made there, as Servants. Which Mistake may be obviated by the Officers particularly informing themselves, whether such Children live with their Parents, or where else, and to mark them down only in the Places where they find them.

Secondly, The same Mistake may happen, tho' the Parents tell the true Number of their Children, and specify which are with them, and which of them are out at Service in other Families; if they do not likewise distinguish which of them are marry'd and live by themselves; for otherwise they may be counted twice; and therefore particular Care must be taken to specify them to the Officers who are to make the Lists.

Thirdly, That out of the General Rolls or Lists We may make particular ones, or Abstracts, as they please. For Example, One Abstract shall contain all the People of Qualities Houses of such a Country; another, all Religious Houses, whether Secular or Regular, of whatever Order or Sex; another, all the Officers of Justice; another, the most necessary Artisans, as Carpenters, Cartwrights, Joyners, &c.

Fourthly, If one has a mind to know how many Boys and Girls there are fit for Marriage, or how many married Women and Widows there are more than Men, it will be an easie matter to distinguish them, by making little Extracts of the several sorts, and so of other Particulars.

Fifthly, For further Information, it would not be amiss to subjoin a short] Description of the Country, containing its Extent, Nature and Situation; the Fertility and Improvement of the Land, and how often 'tis till'd and manur'd: What sort of Grain it bears; how often it is sow'd, and how many Acres there are; What sorts of Measures are used in such a Country, and what Proportion they have to one another; What the yearly Product of the Land is; Whether any of it is waste or abandon'd; how much of it is so, and by what Means; Whether there are any Navigable Rivers, or any that could be made so; Whether the Country is Mountainous or plain, Woody or not; Dry, or full of Ditches, Marshes and Ponds, and what the Commerce of it consists in; If there be any particular Manufactures; and whether there be any sort of Grain or Plants there that grow no where else
If

A FORMULARY, which may serve for a whole Country, that is, an Election, a Government,
A General Roll of the People, the Nature of

Names of the PARISHES.	Men.	Women	Great Boys.	Great Girls.	Little Boys.	Little Girls.	Men Serv.	Women Serv.	Families.	Houses inhabited.	Houses not inhabited.	Houses gone to Ruin.	New Houses	Horses and Mares
<i>Antheville.</i> Mr. De la Haye, Lord of } the Mannor.	14	18	8	14	8	7	21	17	110	12	1	3	2	2
<i>Bacqueville.</i> Mr. De Ruiffon, Lord, &c.	21	30	12	19	11	12	10	15	120	20	4	7	12	30
<i>Canisy.</i> Mr. De la Marre, Lord, &c.	30	41	9	10	14	16	11	16	111	25	0	0	0	49
<i>Deulemont.</i> Mr. De Billy, Lord, &c.	40	50	20	18	19	26	15	19	230	30	0	0	4	60
<i>Estinville.</i> Mr. Des Hoques, Lord, &c.	50	55	25	19	24	30	20	22	240	50	4	1	6	70
<i>Fouquerolles.</i> Mr. Du Bois, Lord, &c.	25	30	15	8	9	11	2	1	120	25	0	0	0	20
<i>Grand Champ.</i> Mr. De St. Remy, Lord, &c.	29	37	8	9	10	15	0	0	110	26	0	0	2	14
<i>Heterville.</i> Mr. Dupuis, Lord, &c.	30	39	7	11	16	20	0	0	99	30	8	4	0	14
<i>Foncourt.</i> Mr. Du Plaisis, Lord, &c.	40	34	6	12	19	23	0	4	100	32	7	5	0	13
<i>Longbraque.</i> Mr. Des Moulins, Lord, &c.	50	39	10	15	20	25	6	4	198	40	4	1	2	20
<i>Marigny.</i> Mr. Le Clerc, Lord, &c.	30	29	7	16	18	20	6	4	100	35	3	0	0	20
TOTAL.	359	402	127	151	168	205	91	102	1538	325	31	21	28	31

Government, or a Bailiwick, or even for a whole Province, where each Parish has but one Line.

p. 165.

Nature of the Land, Woods, Houses, Cattle, &c.

New Houses	Horses and Mares.	Colls.	Oxen.	Cows.	Sheep.	Hogs.	Goats.	Asses.	Land cultiva- ted.	Land waste.	Vinyard cultiva- ted.	Vinyard waste.	Mead- ows & Comm.	Coppice Wood.	Highb Trees.	Wood for com- mon Use	Mills.	Taverns
									Arps.	Arps.	Arps.	Arps.	Arps.	Arps.	Arps.	Arps.	Arps.	Arps.
2	2	1	15	10	41	7	4	5	31	6	10	1	19	26	10	6	3	1
12	30	20	11	40	50	12	9	0	18	9	21	7	29	30	0	0	4	1
0	49	5	19	112	500	30	7	20	37	11	25	0	21	100	4	2	2	1
4	60	25	25	119	30	40	1	19	39	15	30	0	30	112	0	0	1	1
6	70	30	15	100	400	20	4	6	40	10	33	4	40	110	6	0	2	2
0	20	0	0	20	100	12	0	0	39	0	20	6	12	20	0	0	3	2
2	14	0	0	30	200	14	0	4	10	0	11	0	4	12	0	0	2	3
0	14	0	0	20	60	44	0	0	26	2	19	0	6	4	6	3	1	1
0	13	0	0	40	200	40	3	10	30	20	40	10	15	15	0	0	3	2
2	20	6	6	25	400	30	0	6	40	2	20	4	20	10	0	0	2	1
0	20	2	0	40	200	20	0	3	25	4	18	2	18	15	0	0	2	2
28	312	89	91	556	2181	269	28	73	335	79	247	34	214	454	26	11	25	17

If it is sufficiently Peopled ; Whether it a bounds in Cattle ; and of what kind they are In fine, if there is any thing remarkable in it, either Ancient or Modern ; and to give a particular Account of it.

This Enquiry may be carry'd so far as to know particularly the Number of Acres of Arable Ground in every Parish ; as likewise of Woods, Meadows, Deserts, and Commons, &c. The Number of Cattle, and their several Kinds, which may be shewn by a second Formulary.

Whatever Benefit or Satisfaction others may reap from these Rolls or Lists of the People, none can have more Advantage by them than the King himself ; because it is only with an Eye to his Service that others have occasion for them ; since it is certain, that the Preservation and Increase of his People, is his chief and principal Interest, and that their Misery and Ruine is the greatest Mischief that can befall him. The proper Means to prevent this, is to know the State of them ; their Number, their different Qualities and Dispositions, generally and particularly ; what can contribute to their Happiness, and what to their Misery ; what can disturb their Quiet, and what can procure it ; what can promote their Increase, and what can diminish their Number : To know their Conduct and Management, and to observe especially what Innovations are introduced among them ; and in fine, what it is that makes them Rich or Poor. How they subsist, and wherein their Commerce consists ; what Sciences, Arts, and Trades are professed and practis'd among them, and what are wanting. All this cannot be known but by frequently

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repeated

repeated Reviews, and distinguishing exactly their several Ranks and Conditions; which must be carefully and narrowly enquir'd into, and discover'd; it being of great Importance to hinder one State's encroaching upon another, or their Distinctions growing greater.

What a mighty Satisfaction would it be to a great King to know to a Title, and at a certain Time every Year, the Number of his Subjects, generally and particularly, with all their several Distinctions: The Number and Names of all his Nobility, the Number of all Ecclesiastick Persons of all Sorts; of all the Lawyers, Merchants, Artisans, Tradesmen, &c. The Number of Strangers that are in his Dominions, the Number of all the Monks and Nuns, and their several Orders; of all the new Converts, and of those who profess other Religions than the Catholick, and their several Residences. What a Pleasure would it be to him to find his People increase by his wise Conduct and Management! And at the same time, how great a Desire would he have to rectifie Abuses and Disorders that might be in any part of his Kingdom, occasion'd by the Wars, or otherwise!

Would it not, further, be an extream Pleasure to him, to run over, in his Closet, and in the space of one hour, the present and past State of that great Kingdom of which he is Sovereign; and to see and know perfectly, by himself, wherein his Grandeur, his Riches, and his Strength consist? To see plainly the Happiness or Misery of his People; and how to promote the one, and remedy the other?

But to the end the Usefulness of these Lists may be the more lasting, it would be necessary
to

to repeat and renew them, at least once every Year, by reason of the Frequency of Births and Burials, and of Peoples removing from one Place to another, which happens very often among the meaner sort; especially in great Towns, and upon the Frontiers. There is not a Battalion in the Kingdom, let it be never so Pitiful, that is not review'd Twelve times every Year by the Commissaries, and Three or Four times by the Inspector; and that with great Care and Exactness; and it is very well done. However this Battalion is destin'd but to certain limited, and no very considerable Employments, and makes but a small handful of the People of this great Kingdom, who are never review'd; notwithstanding the infinite Services they do the King, of a Thousand times greater Importance than all this sorry Battalion can do; for it is by and from them that he has all his Greatness, Riches and Esteem; and it is they that make him dreaded and respected by his Neighbours. Why will he not then open his Eyes to see the Importance and Necessity of knowing them better and more particularly, and to understand wherein their Strength and Weakness lies, at least once in a Year. The King alone is more concern'd in this Matter, than all the Kingdom together, and there is nothing more easy than to give him this Satisfaction; which is of so great importance for his Service, and the Welfare of the Kingdom.

You see then the great Benefit and Advantage of these Lists or Tables of the Provinces, Towns and Places of the Kingdom. But to make them the more Compleat, and perfectly Intelligible, there might be added Plans and

Maps of the Towns and Countries, so Carefully and Particularly done, as that all the Woods, Meadows and arable Ground, Rivers, Rivulets, Marishes, Mountains, Hills, Castles, Villages, Abbies, Farms, Mills, Bridges, Roads, &c. should be distinguish'd by their Names and Figures, and placed at their true distance from each other, upon the Maps; which should be drawn Geometrically and fairly; which might be done by means of a *French Atlas*, divided into so many Books as there are Provinces in *France*.

CHAP.

CHAP. XI.

An Important Reflection, *which may serve for a Conclusion to these Memoirs.*

AS it is evidently impossible, that any State can subsist without the Assistance of its Subjects, and their *Contributing* to its Support, out of their Rents and Incomes, what will be sufficient to supply all its Necessities and Exigencies; so it is as undeniable a Truth, That all Kings and Princes are Personally and Indispensably obliged to take care that the Levies raised upon their People do not exceed what is necessary for their occasions. And the reason is, That whatever is beyond that, makes their Circumstances very uneasy, and impoverishes them, sometimes to that degree, as to deprive them of the very Necessaries of Life, and to expose them to Ruin, and throw them into Despair. This Evil was never more sensibly felt than in these times, when by reason of the foresaid Error, the effects of a cruel War and dear Years, a considerable part of the People have perish'd, or left the Kingdom; and those who stayed are so impoverish'd, that the Nation must needs find it self weakened, and put to very hard shifts. A loss which falls directly upon the King; who suffers both in the diminution of his Revenues, the loss of his best Men, and a considerable weakening of his Forces. This Evil still continues and encreases daily,

daily, and is questionless greater than is generally thought, and may at last draw very dismal Consequences after it. And therefore, I think it will not be improper, if I give such a sensible Idea of this Error, as that every one may, as 'twere, see and touch it. This I shall do in a few words, and by a Comparison, which to me seems very Just.

It is certain, that the King is the Politick Head of the State, as much as the Head is of a Human Body. And I believe this is a Truth which no body will dispute. It is impossible that the Human Body should receive hurt in any of its Members, and the Head not suffer. The same may be said of the Politick Body; and if the Evil does not convey it self so quickly to the Head, it is because it is of the Nature of a Gangrene; which gains Ground leisurely, and by degrees, Invading and Corrupting the parts of the Body it affects; as it passes along, till having approached the Heart, if it does not kill, the Life is saved by the loss of one of the Members. This Comparison has a near relation to what we feel at present; and is such, that if rightly considered, will afford Matter of serious Reflection. This puts me upon repeating here what I have said already; *That Kings are under a real and indispensable obligation not to over burthen their People to that degree, as to deprive them of Necessaries.* And I will take the liberty to say, That there is no Temptation Princes ought to guard themselves against more, than those which incline them to squeeze out of their Subjects all they can get; because it being in their Power to do with their Subjects what they please, they may ruin their People before ever they are aware of it.

The

The late King *Henry* the Great, of Glorious Memory, having pressing occasions for Money, and being urged to Establish a new Imposition which would have assured him a considerable Augmentation of his Revenues, and which seem'd very easie to be done: This good King, I say, after having considered a little the Matter, told those who urged them, *That it was a good thing not to do always all that one can do*; and would hear no more of their Project. A weighty Saying, and worthy of a King, who was the Father of his People, as indeed he was.

I return to the Subject Matter of this Discourse; which having been made for no other end than to persuade to Moderation in the Impositions of the King's Revenues, it seems reasonable to begin with defining the Nature of the Funds, out of which they are to arise.

According to the Intent and Design of this System, they ought to be laid on all the Incomes of the Kingdom, of whatever Nature or Kind they be, without exempting any one, as a sort of Ground-Rent, alterable according to the Exigencies of the Government; which will be the greatest Revenue, the most certain, and the Noblest that ever has been known in *France*, because it will be paid preferably to all other Rents and Duties, and because the Funds will be unalterable and unalienable. It must be own'd, that if it could take Place, nothing could be nobler and better; but special Care ought to be taken, never to run into any excess, by carrying it too high. That is, that altho' it has been said in several Places of these Memoirs, that it ought to move between the 20th and the 10th Penny, or the 20th and the 10th Sheaf, which is the same thing; but to manage

it

it right, it ought to be kept as far from the 10th, and as near the 20th as is possible; because the nearer you come to the 10th, the burthen will be the heavier, especially on the poor People, who will be the first that will find it, upon the Account of the Salt, the Price whereof must rise in Proportion.

But to make this the more intelligible, let us suppose, when the Publick Occasions are very pressing the Tythe, raised to a 10th Part, equivalent to two *Sous* in the *Livre*.

The Church takes one twentieth Part and a half for its Share; which together with the Duties payable to the Lord of the Mannor, the Allowances for Hail, bad Weather, and scarce Years, will take off above another Tenth Part.

The Salt, rising in Proportion with the ROYAL TYTHE, will take another Tenth Part, let the Families be never so small. For were there no more than the Husband and the Wife and two Children, each of them will consume to the Value of Fifty *Sous* in a Year, which is ten *Livres* for the whole Family: And consequently above a tenth Part. So here is three Tenths out of every *Livre*, that is, six *Sous* out of twenty; four to wit, for the King, one and a half for the Church Tythe, and the rest for the Lord of the Mannor, and the bad Weather: And therefore there will remain to the Proprietor and his Tenant only between thirteen and fourteen *Sous* of twenty; which being divided into two, each of them will have about seven: From which deducting the Charges of Tilling and Reaping, there will not much remain for them to live upon. And if this holds but for a few Years, they must be
very

very hard put to it ; because there is hardly a Peasant that does not owe less or more to others ; and those again having their Incumbrances, are in the same condition, and consequently must oblige their Debtors to pay them. I do not see then how any, except those who are well to pass and above the World, can bear the weight of a Tenth Part for any time. From which I conclude, That to the end all may live easie and conveniently, the Impositions must be kept as near the twentieth Part, and as far from the Tenth as possibly can be, if they would avoid Oppressing the People : And the rather, that betwixt these two Extremities there will be enough found to supply amply all the Necessities and Occasions of the Government : That is, between the Tenth and the Twentieth Part.

Moreover, I think it will not be impertinent to repeat in this place what I have said elsewhere, That however we may add to this Scheme of a ROYAL TYTHE what may contribute to improving and perfecting what is good in it, or correcting what may be found wanting or amiss in it, yet no other Impositions, of whatsoever Nature they be, are to mixed with it ; it being incompatible with any other ; because it comprehends and Unites within it self every thing that yields any Rent or Income within the Kingdom ; which being once rigorously Tythed, ought to be touched no more, without taking Multure twice out of the same Sack. And therefore it is, that notwithstanding I have said this already in the Body of these Memoirs, yet I cannot forbear repeating it, the Matter being

ing of that Importance, in my Opinion, as not to be touch'd lightly.

The Kings Revenues ought to be distinguish'd from those of his Subjects, though according to this Scheme, they all come from the same Fountain. For it is well known, that it is the People who cultivate, gather, and keep together the King's Revenues: His Officers Business being no other than to Impose and Collect them. And therefore, I think it were more proper to say, that the Produce of the Ground, of Trade, and of Industry are the Rents and Incomes of the People, and the People are the true Revenues of Kings: It being from those that Princes draw all their Revenues, and it is them they dispose of and employ in all their Affairs. It is the People that pay and do every thing, and who freely expose themselves to all manner of Danger, for the Preservation of the Life and Wealth of their Prince. Their Heads, Hands, and Legs are all employed for his Service; nor can they Marry and get Children without bringing evident Advantage to him; for thereby an Addition is made to the Number of his Subject.

These Funds then are of a quite different Nature from those of private Persons, by reason of their Excellence, Usefulness and Ingenuity, always active and employ'd about a thousand things for the Benefit and Service of their Master. There is all the Reason in the World then, that this Revenue should be well managed, that all possible care be taken to improve and encrease it, by all Lawful and Just Means, that it be maintain'd and supported, and that nothing be suffer'd that may any way
con-

contribute to its Destruction. This will be effectually done, when the Impositions are proportion'd to every one's Ability; when the Publick Revenues are rightly manag'd, when the People shall cease to be expos'd to the Extortion of Farmers and Collectors, and shall no more be harass'd by Arbitrary Taxes, Aids, and Customs; by the Villanies committed in the *Gabelle*, and by a thousand other burthensome Duties, and consequent Vexations, exercis'd at pleasure upon the People; many of whom, by these means, have been forced into Hospitals, or to beg in the Streets, or to leave the Kingdom. The vast swarms of Farmers, and Under-Farmers, with their Commissioners of all sorts, those Horse-Leeches of the Government, whose number is more than sufficient to Man all the Gallies, carry it high in the Streets of *Paris*, where they appear adorned with the Spoils of their Fellow-Subjects, with as much Assurance and State as if they had saved their Country. It is from the Oppression of these *Harpies* that this Fund, I mean the People, ought to be preserved. A People, the best Affected, and most Submissive to their King, under Heaven. And to conclude, what makes it the more the Kings Interest to use them well, is, That as he is their King, his Happiness and Prosperity are so indispensably and inseparably link'd to their Wellfare, that nothing but Death can separate them.

This is what I thought necessary to say at the end of these Memoirs, that there might nothing be wanting which was requisite for setting the Scheme they contain in its true Light. What remains, is only to offer up my
fer-

fervent Prayers to Almighty GOD, that it may be receiv'd as kindly and impartially as I have writ it with an Honest and sincere Intent ; and without any other Passion or Design, than that of serving my Prince, and endeavouring the Quiet and Happiness of my Fellow-Subjects.

F I N I S.

AN

A N

Alphabetical INDEX.

*Of the Principal Things contain'd in this
BOOK.*

A

A *Bstract* of the List of all the People in the Kingdom, by Generalities, or the State of them at the End of the last Century.

Acre, a measure of Land in *Normandy*, how much it is, and what Proportion it bears to the *Arpen*, which is used in other Parts.

Advantages, incomparable of the *Royal Tythe*, in that it preserves a Natural Proportion to the Product of the Ground. A Proportion that can never be alter'd.

Advantages, the People of *Vezelay* would have had in the Year 1699, if their Impositions had been levied according to this Scheme.

Advocates, their Contribution to the ROYAL TYTHE, the way to adjust the Proportion.

Affairs Extraordinaires, the late and Extraordinary Ways, and Funds that have been invented, and us'd to raise Money for the King, different from the Ancient Funds.

The Evils they occasion, both to Publick and Private Persons.

N

Agricr,

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Agrier, or *Champart*, or *Field-Rent*, a certain Duty the Lord of the Mannor receives out of the Fruits of the Ground, upon the spot, in some parts of *France*.

Aids, The Excess and Multiplicity of those Duties, occasion a much less Consumption than otherwise there would be; the Tricks and Roguery which are practis'd in Collecting them, by the Commissioners and others; and the Hardships they put the People to.

Amortisement, The Granting or Passing away an Estate in *Mortmain*, or the Redeeming or Buying out of a Rent or Service, or the King's giving leave to the Church to enjoy an Inheritance.

Amortisements, or Licences of *Mortmain*, are a part of the *Fourth Fund*.

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Annuities, on the Salt are prejudicial to the Government, and lessen the Revenues.

Arpens, a common Measure of Land, how much it is.

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Artisans in the Kingdom, and a general List of them.

How useful they are to the State.

Ought to be very tenderly us'd in the Impositions.

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Attornies, in the Parliaments, and other Judicatures, how they may be Taxed in the *Royal Tythe*, as well as others.

Augmentations, to the number of Ten, of the tenth Part of the *three first Funds* of the *Royal Tythe*, to show how high they may be carried in the greatest Exigencies of the State, without having recourse to any Extraordinary Means.

Augmentation, Another of the Tenth Part of the *three first Funds*, by a Second Table. The Total of the *Four Funds* diminish'd by twenty Millions of *Livres*, to show that the *Royal Tythe* raised to a Tenth, would still yield a Hundred and Seventy Millions of *Livres*.

Augmentations, ten other of the Tenth Part of the *three first Funds*, by a third Table. The Total of the *Four Funds* diminished by thirty Millions, and above, the *Royal Tythe* carried to the tenth Part, would yield a Hundred and Sixty Millions of *Livres*, which more and more proves the Excellency of this Scheme.

Reasons for not carrying these Augmentations higher than the Tenth Part, but on the contrary for keeping them as near the Twentieth as can be, according to the Exigencies of the Government.

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Augmentations, which might be made, of the price of the Salt, in the time of War, as is to be seen in the Tables up to 30 *Livres* the *Minot*, and never above.

Author, his Motives for proposing this Scheme. What Method he took in his Enquiries, and what Opportunities he had to be rightly inform'd.

B.

B *Anlieu*, or Jurisdiction of *Roan*, what it is, and wherein it consists. It enjoys Exemption from Taxes, as that Town does, but Subject to the same Duties of Import and Export on all Meat and Drink.

That this Exemption is only Imaginary, because those who fancy they enjoy it, pay more other ways, but only are free from those Vexations which attend the Imposing and Collecting the Taxes.

Battalion, the meanest in all the Kingdom reviewed twelve times every Year by the Commissioners, and three or four times by the Inspector; whereas, the Body of the People are never Review'd, &c.

Beggary, that above a tenth part of the People in the Kingdom are reduced to it, and actually do beg.

Beggars, The Streets and Highways are crowded with them.

Bills, Payable to the Bearer, &c. how introduced.

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They ought to be abolish'd, and how.

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Churchmen, Of what Nature their Incomes are, and in what manner they ought to contribute to the *Royal Tythe*, &c.

Commerce, ought to be maintain'd and promoted every where, *vid.* *Trade*.

Comparison, Between the Produce of the Tax and of the Church-Tythe, in fifty three Parishes, in the Generality of *Roan*, to show that the *Royal Tythe* at the Tenth Part will yield double of the Tax.

Comparison, Another, between the Tax and the Church-Tythe, according as they were raised in the Year 1699, in the Election of *Vezelay* in *Burgundy*. These Comparisons being made, particularly with respect to Parishes, will make it appear, that the Tythe of the Fruits of the Ground will more than equal the Tax.

Composition, made by the Inhabitants of *Honfleur*, near *Harver de Grace* in *Normandy*, to free themselves from the Vexations which attend the Impositions and Taxes, &c.

Confiscation.

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Consumption, a Failure in it, and whence it comes.

Hinder'd, and by what Means.

Contribution, the General Contribution for supplying the Publick Occasions of the State, reduced to *Four Funds*. The first of which is called the *Great Tythe*, comprehending the Tythe of all the Fruits of the Ground without exception.

The *Second Fund*, called the *Industry*, comprehends the Tythe of all other *Incomes*, of whatsoever Nature or *Kind* they be.

The *Third*, the Produce of the Salt, its Price being at 18 *Livres* the *Minot*.

Council of Trade, *vid.* the Note on the Margin.

Cultivate, the best Soil differs nothing from the worst, if it is not cultivated.

The Reason why the Land is so little cultivated, and the Means to remedy that.

Detail of the Product of a square League well cultivated.

Culture, that it rather ruins than enriches both the Proprietor and Tenant, if there is not Consumption.

Customs, On the Frontiers, by Sea and Land, a part of the *Fourth Fund*.

Customs, Provincial Customs, or a Duty paid for all Goods going out of one Province into another, very prejudicial to the Inland Trade of the Kingdom, a great Hindrance to Consumption, &c.

Customs, and *Custom-Houses* of *Bordeaux* and *Bayonne*, are part of the *Fourth Fund*.

D.

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D.

D*iminution*, of Estates in the Country, and the Causes of it.

Distinction between Lands that are called Noble, and those held by Soccage, to be abolish'd.

Domestick, Servants of all Ranks and Sorts, ought to pay to the *Royal Tythe*.

E.

E*lection*, is a certain District, or number of Parishes, within a Generality, sometimes more, sometimes less, according to the Extent of the Generality. It may be call'd a *Hundred*. In every one of these there are certain Officers, whose Business it is to make all the Assessments, and to Judge in Matters relating to the Taxes, Aids, &c. within their Election.

Emoluments, of Judges, and other Officers of Justice within the Kingdom, and of all their Agents, liable to the *Royal Tythe*, and their Proportion.

How to discover the Emoluments of those who live by the Pen about the Courts of Justice, whose Profits are not Registered.

Enquiry, the Author has made into the State of the Kingdom, its Soil, Trade, People, &c. and the Occasions and Opportunities he has had to do it.

Essay made in *Normandy*, to know what Proportion of the *Royal Tythe*, at a tenth Part in an indifferent Soil, could be raised out of a Square League.

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This Essay, applied to the whole Kingdom, to know what Tythe the Fruits of the Ground would produce.

Estates in the Country mightily sunk in their Price, and Rents, and the Causes of it.

Estimates, of the Produce of a Square League, and how many Persons it would maintain on its own Growth.

Application of this Estimate to the whole Kingdom, and what the Proportion of the *Royal Tythe* would be, without ruining or incommoding any one.

Estimate of the intrinsic Value, and Rent of Land, subject to many Difficulties.

Estimate made in *Dauphiné*, in the Year 1639, very defective.

Etats Majors, are certain Countries in *France*, as *Burgundy*, *Brittany*, *Languedoc*, which have preserved a Liberty of laying Taxes and Impositions upon themselves.

Evils, one of the greatest that can befall a Kingdom is the Decrease of the People.

Evils, four Causes of the Evils which afflict the Kingdom.

Evils, caused by the Extraordinary Means and Ways.

Exemptions, the Disorders they cause in the Kingdom.

Exemptions, entirely removed by this Scheme.

They are unjust and abusive.

List of those who enjoy Exemption.

Many enjoy it by Money or Favour.

Extent, of *France* in Square Leagues, measur'd on the Maps of the Academy, *Messieurs de Lisle*, *Nolin*, *de Fer*, and *Sanfon*.

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F.

F*Ailure*, in the Consumption of Goods, occasion'd by the Multiplicity and Excess of Duties, and Provincial Customs.

Failure: The chief one in the Tax, is, That there is no Proportion observ'd between that and the Incomes, whether of Land or of Industry.

Failure, in the Land-Tax.

Failure, in the Imposition of the Twentieth and Hundredth Part, in the Low-Countries.

Failure, in the Chimney-Money.

Fines, are a part of the Fourth Fund.

Fisheries, in the Kingdom, and what they would yield to the *Royal Tythe*.

Funds: The first Fund of the *Royal Tythe*, call'd the *Great Tythe*, at the twentieth Part of the Fruits of the Ground, will produce Sixty Millions.

This Fund reduc'd by a Second Table to Fifty two Millions, supposing the first Estimate of the four Funds was too high by above Twenty Millions.

Reduc'd further by a Third Table to Forty eight Millions, supposing the four Funds to be too high by Thirty Millions.

Fund: The second call'd the *Industry*, reduc'd, as the former, to a twentieth part of the Incomes, reckon'd to produce at least Fifteen Millions, Four hundred and twenty Thousand and five Hundred *Livres*.

Fund: The third Fund, which is the *Salt*, the Price of which being fix'd at 18 *Livres* the *Minot*, will yield at least twenty three Millions, and Four hundred thousand *Livres*.

This

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This Fund by a second Table reduc'd to eighteen Millions, and the Sale of the Salt to Nine hundred and fifty thousand *Minots* only.

By a third Table to Sixteen Millions of *Livres*, and the Sale of the Salt to Eight hundred and thirty three Thousand, and thirty three *Minots*, which is a third less than is sold; allowing a *Minot* to every fourteen Persons.

Fund: The fourth Fund, call'd the *Fix'd Revenue*, consisting of three Parts, and reckon'd at Eighteen Millions a Year, reduc'd by a second Table to fifteen, and by a third, to twelve Millions, upon Supposition that the first Estimate was too high by Twenty, nay by thirty Millions.

Fund: That the true Fund from whence the King draws his Revenues, are the Men in his Dominions.

Of how great Importance it is to manage this Fund well.

Formulary, by way of Table, to shew the Number of People in a Parish.

Formulary; another for an Election, or even for a Province.

Frank-fief, a sort of Freehold, different from what they call Noble; a part of the fourth Fund.

Frank-Sale, or Exemption from the *Gabelle*, what Parts of the Kingdom have that Privilege.

The mischievous Consequences of it.

France: That it is the finest and richest Country in the World.

What sorts of Goods it sells out to Strangers.

What the Extent of it is, *vide* Extent.

How

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How many Inhabitants it can maintain on its own Growth.

Furniture: Of Houses, its excessive Magnificence ought to be suppress'd ; and how.

G.

G*abelle*: Or Excise on Salt ; what Parts of the Kingdom are subject to the great *Gabelle*, and what are not.

Wherein this Difference lies.

What ought to be reformed in the Disposition of the *Gabelle*.

Generality, is one of those Divisions of the Kingdom of *France*, which are in Number twenty-three ; Seventeen of which are liable to Assessments from others ; the other six, (call'd *Pais d' Etats*) having the Privilege of assessing themselves. The word *Generality* signifies likewise the Office of a Treasurer-General of *France*, establish'd for facilitating, and expediting what relates to the Receipt of the King's Taxes, &c.

Goods : The Impositions on them prejudicial to the Publick, and a Hindrance to Consumption.

Goods : Something peculiar to *France*, with Relation to the Sale of them.

Goods, which *France* sells to Strangers, *vide France*.

Granaries, for Salt ; the Multitude of them burthenome.

Where they ought to be built.

Grants, and Concessions to Towns.

H.

H*andicrafts*, *vide Arts*.

Henry IV, a remarkable Saying of his.

Highways, *vide Roads*.

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Honfleur, vide *Composition*.

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Hotell de Ville; or Town-House of *Paris*; the Annuities upon it, and that those by contributing to the *Royal Tythe*, would not receive any Prejudice or Discredit.

That it would be convenient to redeem those Annuities as much as possible, and that the *Royal Tythe* will furnish where-withal.

Houses, in Cities and Towns pay the *Royal Tythe*, in proportion to their Rent, or their Value, deducting the Charges of Reparations.

How to know the just Proportion of the *Royal Tythe*.

An Estimate of their Number, and what they may be supposed to be lett for, one with another.

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Houses in the Country demolish'd for Payment of the Tax.

I.

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Imposition; Of the twentieth, and hundredth Part in the Low-Countries, vide *Failure*.

Impositions of Chimney-Mony, vide *Failure*.

Impositions, laid on such things as are necessary for the Support of Life, hinder Consumption, and destroy Trade, That

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- That those who would lay all Impositions on the Salt, are much mistaken.
- That the great Number of Impositions on all sorts of Goods, bring little into the King's Coffers, haras the People, &c.
- Impositions*, voluntary, on such things as are not necessary for Life; a part of the fourth Fund.
- Impositions*, that might be usefully laid to check the Intemperance of the Peasants, on Sundays and Holidays.
- Incomes*; All the Subjects of any State are oblig'd naturally to contribute to its Support, in proportion to their Incomes.
- Income*. The way to know the particular Income of every one.
- Income*; That there ought always to be a Proportion between that and the Imposition.
- Income*; That no Man pays twice for the same Rent or Income.
- Injustice*, of the Exemptions.
- Injustice*, in the Imposition of Taxes.
- Intendants* chose for making an Experiment of the *Royal Tythe*, what they ought to observe in putting it in practice.
- Journey-Men*, in all Trades and Handicrafts, ought to pay to the *Royal Tythe*, out of their Gain, and the Masters for their Prentices, a part of the second Fund.

K.

- K** *Keepers*, of the Salt; their Roguery.
- Kings*; The excessive Number of them, &c.
- Kings*; Their Greatness to be measur'd by the Numbers of their People.
- Kings*, cannot set their Hearts too much on the Increase of their People. That

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That being their greatest Interest.
Kings have no Temptation to be guarded more
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and how their Taxes ought to be regu-
lated.

What Care ought to be taken of them.

How much their daily Gain, and what it
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neceſſary for ſuſtaining them and their
Families.

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to a Degree, Measure of the Chatelet of Pa-
ris, how many *Toiſes* it contains in Length
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and what proportion theſe two bear to each
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Letters: The Poſtage of them, a part of the
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this Matter, for Correcting Abuses.

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People of one Pariſh, one Election, or one
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Lists: What ought necessarily to be observ'd by those who make them.

Lists, may have short Descriptions of the several Countries subjoin'd to them.

Lists, how useful they would be to the King himself, and what Advantage those would be to him.

Lists, ought to be renew'd every Year.

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M*aintained*: How many Persons *France* could maintain on its own Growth.

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Mills, for Cloath, Paper, Powder, &c. might yield considerably to the *Royal Tythe*.

Mines.

Minot: What it is in Measure and Weight.

Minot, *vide* Salt.

Misery: To which the People are reduc'd in those Parts where the Pole-Tax prevails.

Motives the Author had for proposing this Scheme of a *Royal Tythe*.

N.

N*ecessity*: The *Royal Tythe* will supply all the Necessities of the State, how great so ever, without Recourse to any other Impositions.

Nobility, perhaps will be the first that will cry out against this Scheme.

That

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That the higher one is rais'd above others,
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the Honour of the Government.

Nobility : All the Harm they will receive by this
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on the contrary, their Rents will thereby be
considerably augmented.

Normandy : The Extent of that Province.

What it would yield to the *Royal Tythe*.

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O *Bjections* against the *Royal Tythe*, and their
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Officers of the *Gabelle*; that the Number of those
does mightily raise the Price of Salt, and
hinders the Consumption in those Places
where the People are not forc'd to take it.

The Knavery of those Officers.

Officers of Water-works and Forrests.

Opposition made against the *Royal Tythe*, and by
whom.

P.

P *Aper* : Stamp'd-Paper, a part of the Fourth
Fund.

Parties Casuelles, is properly an Office where
Places are bought, which came to be void
by the Death of those who have failed to pay
their Yearly Tax to the King, which Tax is
call'd *Paulette*; and they pay it for having Li-
Liberty

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berly to sell those Places during the life of the Possessor, or forty days after his death by his Heirs. And by reason of the uncertainty of these Vacancies, either by death, or failing to pay this *Paulette*, the Office or Money arising from it is called *Casual*. The chief Person of this Office is the Treasurer of the *Parties Casuelles*, who receives all the Money arising from such Sale of Offices or *Paulette*, for the King's Use, if it is received in *Paris*. And in the Provinces there are proper Officers for that purpose.

Peasants, and Labourers in the Assessments, the Stronger always oppresses the Weaker.

Pensions, a State and List of all the Pensions the King pays, easily made.

People of the Kingdom, and the lamentable Condition they are in.

People, the little regard that is had to the meaner sort,

The great Service they do the State.

Their Number has decreased of late, and by what means.

People, they having no body about the Prince to represent their Misery, are continually expos'd to the Avarice and Oppression of the Publick Farmers, Collectors, &c.

People, whatsoever is levied upon them above what the Exigencies of the Government require, impoverishes them.

People, there is a Personal and Indispensable Necessity on the King not to overcharge them to that degree as to rob them of Necessaries.

Pillage, the People are expos'd to an universal Pillage throughout the Kingdom, by the Revenues being raised in the manner they are.

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Ponds and Fisheries, a part of the second Fund, and what they might yield to the *Royal Tythe*.
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Privilege, all Privileges tending to Exemptions from Publick Duties are unjust.
Privileges that may be granted the Nobility in recompence for the *Royal Tythe*.
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Proportion, the Natural Proportion the *Royal Tythe* bears to the Land and Soil of each Country, is the reason why this way of raising the Publick Moneys will always hold good.
Properties and Qualities of the *Royal Tythe*.
Proprietors, who have paid the *Royal Tythe*, for such Mortgages as are on their Estates ought to have Relief against their Creditors.

Q

Quota of the *Royal Tythe*, being to be rais'd or lower'd, according to the Necessities of the Government, it is necessary it be publish'd every Year, by a Tarif affixed to the Church-Door of every Parish in the Kingdom.

R

Reducing the *Royal Tythe* to a Twentieth part of all the Fruits of the Ground, is reckoned to yield sixty Millions.
Reduction of the *Royal Tythe* for all other Revenues not comprehended in this first Fund.
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Rent of Land will be augmented by establishing the *Royal Tythe*, and how.

Revenues, what all the King's Revenues, together with the extraordinary Means, produced during the War which ended in the Treaty of *Ryswick*.

Revenues, so long as they are exacted in the present arbitrary way, the People will be expos'd to *Plundering*, and how.

Revenues, The King may settle a Revenue of a Hundred Millions and above, without incommoding any of his Subjects, and how.

Revenue, *Fixt Revenue*, the fourth Fund.

Review, that there is no Review so necessary as that of the People, &c.

Rigour, with what rigour the Taxes are exacted, and the Charges of Distraining.

Romans, during the time of their Commonwealth, as well as under their Emperors, did distribute the Corn their Subsidies were paid in, which was the Tythe of the Fruits of the Earth, for the Maintenance of their People in the Years of Scarcity.

Royal Tythe, consists in the Receipt of a certain Proportion of all the Fruits of the Ground, without exception: and in a certain Portion of all other Rents and Incomes.

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Royal Tythe, the most Certain and Noblest Method that ever was used.

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The Kings of *France*, of the first and second Race used the like Tythe.

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Royal Tythe, the only means left to restore Plenty; and increase the Number of the Subjects.

Equally Beneficial to Prince and People.

It does Injustice to no Man.

Royal Tythe, has, and always will have, a Natural Proportion to the present Value of the Land, and the Rent of it.

It needs surprise no body; the nature of it being known by the Church Tythe.

Royal Tythe, being levied at the twentieth part, it will sufficiently supply all the ordinary Charges of the Government.

It will afford sufficient Funds in the greatest Necessities of the Government, without having recourse to any Tax or extraordinary Means and Ways.

Royal Tythe, will afford wherewithal to pay the Publick Debts: and to clear the Annuities upon the Town-House of *Paris*.

Royal Tythe, will make the King rich, without ruining any one.

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It will increase by reason the Ground will be better Cultivated.

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What the Consumption of it will yield the King.

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*T*able, Three Tables, helpful to fix the Quota of the *Royal Tythe*, &c.

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 p. 43. l. 6. read *all the rest that live*. p. 50. near the end, r.
these sort of Bills. p. 51. l. 9. r. *into his Hands*. p. 65. middle,
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 l. 19. r. *Elections*. p. 92. l. 30. r. *Tythe of the Fruits*, &c. p. 112.
 l. 11. r. *whereas, at the rate Impositions are*. p. 115. l. 12. r. *appear*
evidently by the following Table.

WRITTEN BY

USE

THE HISTORY OF THE
CITY OF LONDON
FROM THE FOUNDATION
TO THE PRESENT TIME

BY
WILLIAM COCKER
OF THE CITY OF LONDON
CITY CLERK
IN TWO VOLUMES
THE FIRST VOLUME
CONTAINING THE HISTORY
FROM THE FOUNDATION
TO THE PRESENT TIME

THE SECOND VOLUME
CONTAINING THE HISTORY
FROM THE PRESENT TIME
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THE HISTORY OF THE
CITY OF LONDON
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